

CAFR

**GOVERNMENTAL
FUNDS**

**NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Services Fund – Finances detoxification, treatment, and other services to the alcohol or drug abuser and his or her family.

Arts and Cultural Development Fund – Acts as a conduit to transfer money to the Cultural Development Authority. Revenue sources include the county's tax on hotel/motel rooms, one percent of county expenditures for certain construction projects, and a small amount of county general tax revenue.

Automated Fingerprint Identification System Fund – Accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of a regional Automated Fingerprint Identification System (AFIS) for King County. The AFIS database consists of more than 500,000 people's fingerprint files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol, California Department of Justice, and the Western Identification Network, an AFIS database shared by seven western states, giving access to nearly 20 million sets of fingerprints. Included in this system is the electronic fingerprint capture and transmission to AFIS, known as Live Scan. There are currently 34 Live Scan units throughout King County.

Citizen Councilor Revolving Fund – Accounts for citizen involvement groups created by Initiative 24 to foster increased participation in local government. These citizen networks are made up of four to twelve people who will be encouraged to voice their opinions on and help prioritize issues brought to the King County Council.

Community Development Block Grant Fund – Accounts for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund – Finances the construction, maintenance, preservation, and inspection of county streets, roads and bridges.

Development and Environmental Services Fund – Accounts for (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the county; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund – Finances assistance to individuals who have developmental disabilities. Funded services include information, referral, advocacy and outreach activities, employment services, community support programs, and housing referral and information services. The fund also accounts for the provision of early intervention services for birth to three-year-old children and their families.

Emergency Medical Services Fund – Finances emergency medical services programs for developing, implementing, and administering various emergency medical services in

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cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund – Accounts for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds – The Green River District Fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District. The Kimball Creek, Southwest Lake Sammamish, and West Lake Sammamish District Funds are all inactive.

Intercounty River Improvement Fund – Set up under chapter 86.13 RCW, in partnership with Pierce County, to finance necessary improvements to the White River.

Local Hazardous Waste Fund – Accounts for financial resources used to support the Local Hazardous Waste Management Program established pursuant to chapter 70.105.220 RCW. This program works to protect and enhance public health and environmental quality in King County by helping citizens, businesses and government reduce the threat posed by the use, storage, and disposal of hazardous materials.

Mental Health Fund – Accounts for the King County Mental Health Regional Support Network, one of 14 Regional Support Networks in the state of Washington. This fund provides for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community services for these individuals. This fund also includes criminal justice-related programs to reduce jail populations.

Miscellaneous Grants Fund – Accounts for assistance from various federal, state, and local government agencies.

Noxious Weed Control Fund – Accounts for the special assessment revenue and the costs of operation of the King County Noxious Weed Control Program.

Parks and Recreation Fund – Serves communities and enhances the quality of life through partnerships, entrepreneurial initiative, and environmentally sound stewardship of regional and rural parks, trails, natural lands, and recreational facilities.

Parks Trust and Contribution Fund – Accounts for gifts, bequests, and donations of money to the County for parks and recreation purposes.

Recorder's Operation and Maintenance Fund – Accounts for all revenues collected from an additional recording fee for the sole purpose of acquiring, installing, and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records and Licensing Services Division.

Risk Abatement Fund – Processes the administrative and related costs associated with settlements of class action lawsuits filed against King County.

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River Improvement Fund – Accounts for all river improvement levy funds collected under authority granted by chapter 86.12 RCW. Levy proceeds may be used to plan, construct, maintain, operate, and regulate flood control facilities. The fund is also used to account for Green River Flood Control District levy funds consistent with agreements with King County and the Districts.

Road Improvement Districts Maintenance Fund – There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund – Works in partnerships with County agencies, cities, and state and federal authorities as well as community based organizations and private individuals to: sustain healthy watersheds; protect wastewater systems; minimize flood hazards; protect public health and water quality; preserve open space, working farms, and forests; ensure adequate water for people and fish; manage public drainage systems; and protect and restore habitats.

Treasurer's Operations and Maintenance Fund – Accounts for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans and Human Services Fund – Accounts for tax revenues designated to fund services for veterans, military personnel (including National Guard and reservists) and their families, including services specific to veterans' needs such as treatment for post-traumatic stress disorder; as well as regional health and human services including housing, homelessness prevention, substance abuse services and employment assistance.

Veterans' Relief Fund – Finances emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund – Receives revenues from the United States Department of Labor under the Workforce Investment Act. The programs benefit youths and young adults aged 14 through 24 who are completing their education and developing skills that lead to obtaining employment.

Youth Sports Facilities Grant Fund – Accounts for 25 percent of the proceeds of sales and use tax levied upon retail car rentals within King County to fund youth sports facilities.

NONMAJOR DEBT SERVICE FUNDS

Limited General Obligation Bond Redemption Fund – Accumulates funds for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources, including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various County funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

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Road Improvement Districts Special Assessment Debt Redemption Fund – Reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund – Accumulates funds to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund – Accumulates funds for payment of bonds issued for Kingdome construction which had a 3/5-approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund – Accumulates funds for payment of those bonds which have been issued with a 3/5-approval vote of the people, except those issued for Kingdome construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

NONMAJOR CAPITAL PROJECTS FUNDS

Arts and Historic Preservation Capital Fund – Resources in this fund are earmarked for the Historic Preservation Program.

Arts Construction Fund – The Arts Construction Fund is slated for closure pending disposition of excess earnings that were held in reserve for potential arbitrage tax.

Building Construction and Improvement Fund – Established to account for long-term and short-term financing of major building construction and improvement projects.

Building Repair and Replacement Fund – Accounts for receipts and expenditures related to the repair and replacement of various County buildings such as the Courthouse, Correctional Facility, Regional Justice Center Complex, Administration, and other buildings.

Capital Acquisition and County Facilities Renovation Fund – Established to account for the receipt of bond proceeds for improvements to County facilities, for acquisition of real property and equipment, and for capital grants.

Conservation Futures Levy Fund – Established to account for the receipt and disbursement of conservation futures levy proceeds for the open space acquisition program.

County Road Construction Fund – Established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and federal road grants for construction of County roads. Receipts from the mitigation payment system trust fund, although legally segregated in a trust fund, are included in this fund for reporting purposes.

Emergency Communications System Fund – Established to support the development of a regional emergency radio communication system funded by a general tax levy.

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Farmland and Open Space Acquisition Fund – Originally established to account for the proceeds of voter-approved (unlimited) bonds issued in 1979 used to acquire eligible, voluntarily-offered development rights of farm and open space land. Currently accounts for subsequent bond proceeds dedicated to acquisition of real property and/or development rights to preserve critical farmlands and other funding to support farmland preservation and enhance agricultural activity.

Housing Opportunity Acquisition Fund – Established to account for receipts from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunications Services Capital Fund – Established to account for equipment replacements and general purpose technology projects managed by the Office of Information Resource Management (OIRM).

Jail Renovation and Construction Fund – Established to account for the construction of the King County Correctional Facility. This fund will be closed pending disposition of residual balances.

Long-term Leases Fund – Accounts for periodic payments on office space and other leases entered into by King County agencies.

Major Maintenance Reserve Fund – Established to account for the County's ongoing major maintenance requirements for County-owned buildings and grounds.

Neighborhood Parks and Open Space Acquisition and Development Fund – Established to account for the amount paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of funds for purposes authorized under King County Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resource Management Capital Fund – Established to account for funds used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund – Established to account for bond proceeds from a 1990 voter-approved bond issue used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund also accounts for any nonbond revenues supplementing the bonds and short-term borrowing.

Park Facilities Rehabilitation Fund – Established to account for receipt and disbursement of funds for rehabilitation of County-owned parks facilities.

Parks CIP Funds – Currently accounts for urban reforestation and habitat restoration programs funded by grants.

Parks, Recreation and Open Space Fund – Established to account for the revenues and expenditures involved in park acquisition and development.

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Public Art Fund – The One Percent for Art program is now managed by the Cultural Development Authority (CDA) of King County, dba “4Culture.” This fund will be closed pending disposition of amounts reserved for arbitrage taxes.

Real Estate Excise Tax (REET) Capital Fund – Consists of a subfund accounting for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in infrastructure required to support private development. A second subfund accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County that may be programmed for the planning, construction, reconstruction, rehabilitation, or improvement of parks located in unincorporated King County. The cash balances in the REET CIP subfunds are invested for the benefit of the General Fund.

Regional Justice Center Construction Fund – Currently being used to account for facility improvement projects in the Regional Justice Center complex.

Renton Maintenance Facilities Construction Fund – Established to account for the construction and improvement of operations and maintenance facilities for the Road Services Division.

Road Improvement Districts Construction Fund – Established for reporting the combined construction activity of the County's Road Improvement Districts. Special assessment districts are authorized under RCW 36.88.

Surface and Storm Water Management Construction Fund – Established to account for the receipt of proceeds from Surface Water Management fees and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund – Established to account for revenues from various sources, particularly proceeds from bond issues specifically earmarked for the continuation and expansion of the King County Surface Water Management program.

Technology 1997 Bonds Fund – Established to account for bond proceeds earmarked for technological improvements in several County agencies.

Technology Systems Capital Fund – Established to account for the receipt of bond proceeds to be used for various technology-related projects.

Transfer of Development Credit Program Fund – Established to account for the purchase and sale of development credits under the Transfer of Development Credit Program.

Working Forest Fund – Established to account for receipt and disbursement of bond proceeds to be used in acquiring real property interests to preserve sustainable forest production lands, and to account for the receipt and disbursement of Title III forest revenues.

Youth Services Facilities Construction Fund – Currently used to account for planning future Youth Services facilities.

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2007
(IN THOUSANDS)**

| | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
|--|----------------------------|-------------------------|-----------------------------|-------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 179,804 | \$ 40,486 | \$ 172,469 | \$ 392,759 |
| Taxes receivable – delinquent | 4,525 | 1,574 | 245 | 6,344 |
| Accounts receivable, net | 22,500 | - | 355 | 22,855 |
| Other receivables, net | 218 | 95 | 59 | 372 |
| Due from other funds | 10,729 | 12 | 20,246 | 30,987 |
| Due from other governments, net | 28,030 | 9,151 | 9,814 | 46,995 |
| Prepayments | 5,808 | - | - | 5,808 |
| TOTAL ASSETS | \$ 251,614 | \$ 51,318 | \$ 203,188 | \$ 506,120 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 22,196 | \$ - | \$ 11,746 | \$ 33,942 |
| Due to other funds | 24,338 | 12 | 7,487 | 31,837 |
| Interfund short-term loans payable | 1,266 | 24 | 1,556 | 2,846 |
| Due to other governments | 4,626 | - | 74 | 4,700 |
| Due to component unit | 1,381 | - | - | 1,381 |
| Interest payable | - | 1,811 | 311 | 2,122 |
| Wages payable | 6,341 | - | 153 | 6,494 |
| Taxes payable | 31 | - | 20 | 51 |
| Bonds payable | - | 2,925 | - | 2,925 |
| Deferred revenues | 37,158 | 1,645 | 457 | 39,260 |
| Notes and contracts payable | - | - | 44,268 | 44,268 |
| Custodial accounts | 9,247 | - | 1,739 | 10,986 |
| Advances from other funds | 300 | - | 46 | 346 |
| Total Liabilities | 106,884 | 6,417 | 67,857 | 181,158 |
| Fund Balances | | | | |
| Reserved | 28,649 | 17,235 | 54,385 | 100,269 |
| Unreserved, designated | 32,851 | - | - | 32,851 |
| Unreserved, undesignated | 83,230 | 27,666 | 80,946 | 191,842 |
| Total fund balances | 144,730 | 44,901 | 135,331 | 324,962 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 251,614 | \$ 51,318 | \$ 203,188 | \$ 506,120 |

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
|---|----------------------------|-------------------------|-----------------------------|-------------------|
| REVENUES | | | | |
| Taxes | \$ 199,602 | \$ 118,426 | \$ 29,622 | \$ 347,650 |
| Licenses and permits | 11,555 | - | 100 | 11,655 |
| Intergovernmental revenues | 215,910 | 6,289 | 25,563 | 247,762 |
| Charges for services | 105,056 | 3,280 | 13,654 | 121,990 |
| Fines and forfeits | 320 | - | 4 | 324 |
| Interest earnings | 5,967 | 744 | 4,648 | 11,359 |
| Miscellaneous revenues | 10,466 | 151 | 28,710 | 39,327 |
| TOTAL REVENUES | 548,876 | 128,890 | 102,301 | 780,067 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | 8,087 | - | 47,792 | 55,879 |
| Law, safety and justice | 77,401 | - | 2 | 77,403 |
| Physical environment | 42,605 | - | 17,215 | 59,820 |
| Transportation | 77,668 | - | 28,728 | 106,396 |
| Economic environment | 66,542 | - | 10,633 | 77,175 |
| Mental and physical health | 180,921 | - | 72 | 180,993 |
| Culture and recreation | 36,219 | - | 11,293 | 47,512 |
| Debt service | | | | |
| Redemption of long-term debt | - | 86,824 | 260 | 87,084 |
| Interest and other debt service costs | 1,089 | 40,069 | 859 | 42,017 |
| Refunding bond issuance costs | - | 405 | - | 405 |
| Payment to escrow agent | - | 12,000 | - | 12,000 |
| Capital outlay | | | | |
| Capital projects | 49 | - | 48,791 | 48,840 |
| Capitalized expenditures | 5,991 | - | 16,045 | 22,036 |
| TOTAL EXPENDITURES | 496,572 | 139,298 | 181,690 | 817,560 |
| Excess (deficiency) of revenues over (under) expenditures | 52,304 | (10,408) | (79,389) | (37,493) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 30,057 | 11,888 | 106,635 | 148,580 |
| Transfers out | (58,802) | (3,388) | (45,297) | (107,487) |
| Premium on bonds sold | - | 2,973 | 917 | 3,890 |
| General government debt issued | - | - | 48,395 | 48,395 |
| Refunding bonds issued | - | 54,565 | - | 54,565 |
| Sale of capital assets | 911 | 71 | 1,775 | 2,757 |
| Payment to refunded bond escrow agent | - | (57,133) | - | (57,133) |
| TOTAL OTHER FINANCING SOURCES (USES) | (27,834) | 8,976 | 112,425 | 93,567 |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 24,470 | (1,432) | 33,036 | 56,074 |
| Fund balances - January 1, 2007 (Restated) | 120,260 ^(a) | 46,333 | 102,295 | 268,888 |
| Fund balances - December 31, 2007 | <u>\$ 144,730</u> | <u>\$ 44,901</u> | <u>\$ 135,331</u> | <u>\$ 324,962</u> |

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.



NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
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| | <u>TOTAL</u> | <u>ALCOHOLISM & SUBSTANCE ABUSE SERVICES</u> | <u>ARTS & CULTURAL DEVELOPMENT</u> | <u>AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM</u> |
|---|--------------------------|--|--|--|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 179,804 | \$ 2,445 | \$ 1,318 | \$ 11,921 |
| Taxes receivable - delinquent | 4,525 | - | - | 318 |
| Abatements receivable | 279 | - | - | - |
| Estimated uncollectible abatements receivable | (65) | - | - | - |
| Accounts receivable | 30,029 | - | - | - |
| Estimated uncollectible accounts receivable | (7,529) | - | - | - |
| Assessments receivable | 4 | - | - | - |
| Due from other funds | 10,729 | 220 | 55 | - |
| Due from other governments | 28,030 | 3,938 | - | - |
| Prepayments | 5,808 | - | 5,808 | - |
| TOTAL ASSETS | <u><u>\$ 251,614</u></u> | <u><u>\$ 6,603</u></u> | <u><u>\$ 7,181</u></u> | <u><u>\$ 12,239</u></u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 22,179 | \$ 1,643 | \$ - | \$ 83 |
| Retainage payable | 17 | - | - | - |
| Due to other funds | 24,338 | 71 | 3,062 | 16 |
| Due to other governments | 4,626 | 2,324 | - | - |
| Interfund loans payable | 1,266 | - | - | - |
| Due to component unit | 1,381 | - | 1,381 | - |
| Wages payable | 6,341 | 129 | - | 252 |
| Taxes payable | 31 | - | - | - |
| Deferred revenues | 37,158 | 16 | - | 318 |
| Custodial accounts | 9,247 | - | - | - |
| Advances from other funds | 300 | - | - | - |
| Total liabilities | <u>106,884</u> | <u>4,183</u> | <u>4,443</u> | <u>669</u> |
| Fund balances | | | | |
| Reserved for encumbrances | 21,865 | 108 | - | 2,464 |
| Reserved for youth sports facilities grant endowment | 646 | - | - | - |
| Reserved for prepayments | 5,808 | - | 5,808 | - |
| Reserved for debt service | 330 | - | - | - |
| Unreserved | | | | |
| Designated for equipment replacement | 6,695 | - | - | - |
| Designated for DDES | 2,523 | - | - | - |
| Designated for FEMA match | 164 | - | - | - |
| Designated for operating reserve | 13,349 | - | - | - |
| Designated for PIHP risk reserve | 2,700 | - | - | - |
| Designated for reappropriation | 7,420 | - | - | - |
| Undesignated (deficit) | 83,230 | 2,312 | (3,070) | 9,106 |
| Total fund balances | <u>144,730</u> | <u>2,420</u> | <u>2,738</u> | <u>11,570</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u><u>\$ 251,614</u></u> | <u><u>\$ 6,603</u></u> | <u><u>\$ 7,181</u></u> | <u><u>\$ 12,239</u></u> |

**NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
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| <u>CITIZEN COUNCILOR REVOLVING</u> | <u>COMMUNITY DEVELOPMENT BLOCK GRANT</u> | <u>COUNTY ROAD</u> | <u>DEVELOPMENT & ENVIRONMENTAL SERVICES</u> | <u>DEVELOPMENTAL DISABILITIES</u> | <u>EMERGENCY MEDICAL SERVICES</u> |
|--|--|------------------------|---|---------------------------------------|---|
| \$ 20 | \$ 2,467 | \$ 4,761 | \$ 45,929 | \$ 2,910 | \$ 10,163 |
| - | - | 2,257 | 193 | 58 | 901 |
| - | - | - | 279 | - | - |
| - | - | - | (65) | - | - |
| - | 13,205 | 410 | 9,319 | - | 1 |
| - | - | (165) | (7,339) | - | - |
| - | - | - | - | - | - |
| - | 1,559 | 1,454 | 57 | 2 | 88 |
| - | 4,813 | 2,863 | - | 5,878 | 10 |
| - | - | - | - | - | - |
| <u>\$ 20</u> | <u>\$ 22,044</u> | <u>\$ 11,580</u> | <u>\$ 48,373</u> | <u>\$ 8,848</u> | <u>\$ 11,163</u> |
| \$ - | \$ 2,564 | \$ 802 | \$ 287 | \$ 1,820 | \$ 3,182 |
| - | - | 17 | - | - | - |
| - | 590 | 14,941 | 39 | 185 | 176 |
| - | - | - | - | 824 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 90 | 1,890 | 819 | 124 | 629 |
| - | - | 16 | - | - | - |
| - | 17,324 | 2,377 | 11,162 | 59 | 901 |
| - | 637 | 47 | 8,506 | 18 | 32 |
| - | - | - | - | - | - |
| <u>-</u> | <u>21,205</u> | <u>20,090</u> | <u>20,813</u> | <u>3,030</u> | <u>4,920</u> |
| - | 8,483 | 1,209 | 198 | 11 | 2 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 330 | - | - | - | - |
| - | - | - | 965 | - | - |
| - | - | - | 2,523 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 20 | (7,974) | (9,719) | 23,874 | 5,807 | 6,241 |
| 20 | 839 | (8,510) | 27,560 | 5,818 | 6,243 |
| <u>\$ 20</u> | <u>\$ 22,044</u> | <u>\$ 11,580</u> | <u>\$ 48,373</u> | <u>\$ 8,848</u> | <u>\$ 11,163</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
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| | ENHANCED 911 EMERGENCY TELEPHONE SYSTEM | FLOOD CONTROL GREEN RIVER | FLOOD CONTROL KIMBALL CREEK | FLOOD CONTROL SW LAKE SAMMAMISH | FLOOD CONTROL WEST LAKE SAMMAMISH |
|---|--|--|--|--|--|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 15,271 | \$ 340 | \$ 30 | \$ 172 | \$ - |
| Taxes receivable - delinquent | - | 24 | - | - | - |
| Abatements receivable | - | - | - | - | - |
| Estimated uncollectible abatements receivable | - | - | - | - | - |
| Accounts receivable | 4,087 | - | - | - | - |
| Estimated uncollectible accounts receivable | - | - | - | - | - |
| Assessments receivable | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| TOTAL ASSETS | \$ 19,358 | \$ 364 | \$ 30 | \$ 172 | \$ - |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 2,318 | \$ - | \$ - | \$ - | \$ - |
| Retainage payable | - | - | - | - | - |
| Due to other funds | 22 | - | - | - | - |
| Due to other governments | - | - | - | - | - |
| Interfund loans payable | - | - | - | - | - |
| Due to component unit | - | - | - | - | - |
| Wages payable | 30 | - | - | - | - |
| Taxes payable | - | - | - | - | - |
| Deferred revenues | - | 23 | - | - | - |
| Custodial accounts | 2 | - | - | - | - |
| Advances from other funds | - | - | - | - | - |
| Total liabilities | 2,372 | 23 | - | - | - |
| Fund balances | | | | | |
| Reserved for encumbrances | 1,133 | - | - | - | - |
| Reserved for youth sports facilities grant endowment | - | - | - | - | - |
| Reserved for prepayments | - | - | - | - | - |
| Reserved for debt service | - | - | - | - | - |
| Unreserved | | | | | |
| Designated for equipment replacement | 5,145 | 585 | - | - | - |
| Designated for DDES | - | - | - | - | - |
| Designated for FEMA match | - | 164 | - | - | - |
| Designated for operating reserve | - | - | - | - | - |
| Designated for PIHP risk reserve | - | - | - | - | - |
| Designated for reappropriation | - | - | - | - | - |
| Undesignated (deficit) | 10,708 | (408) | 30 | 172 | - |
| Total fund balances | 16,986 | 341 | 30 | 172 | - |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 19,358 | \$ 364 | \$ 30 | \$ 172 | \$ - |

**NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 4 OF 6)**

| <u>INTERCOUNTY RIVER IMPROVEMENT</u> | <u>LOCAL HAZARDOUS WASTE</u> | <u>MENTAL HEALTH</u> | <u>MISCELLANEOUS GRANTS</u> | <u>NOXIOUS WEED CONTROL</u> | <u>PARKS & RECREATION</u> |
|--|--------------------------------------|--------------------------|---------------------------------|-------------------------------------|-----------------------------------|
| \$ 24 | \$ 1,496 | \$ 30,898 | \$ 2,740 | \$ 342 | \$ 4,393 |
| 1 | - | 59 | - | 43 | 278 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 1,257 | - | - | - | 224 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 966 | 173 | 239 | 4 | 836 |
| - | 1,158 | 1,402 | 3,969 | 45 | - |
| - | - | - | - | - | - |
| <u>\$ 25</u> | <u>\$ 4,877</u> | <u>\$ 32,532</u> | <u>\$ 6,948</u> | <u>\$ 434</u> | <u>\$ 5,731</u> |
| \$ - | \$ 410 | \$ 6,735 | \$ 339 | \$ 1 | \$ 338 |
| - | - | - | - | - | - |
| (2) | 84 | 125 | 2,319 | - | 52 |
| - | - | 1,470 | 6 | - | 2 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 297 | 160 | 22 | 523 |
| - | - | - | - | - | 14 |
| 1 | - | 59 | 61 | 42 | 591 |
| - | - | - | - | - | 5 |
| - | - | - | 300 | - | - |
| <u>(1)</u> | <u>494</u> | <u>8,686</u> | <u>3,185</u> | <u>65</u> | <u>1,525</u> |
| - | - | 32 | 4,898 | 38 | 111 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 13,349 | - | - | - |
| - | - | 2,700 | - | - | - |
| - | - | - | - | - | 20 |
| 26 | 4,383 | 7,765 | (1,135) | 331 | 4,075 |
| <u>26</u> | <u>4,383</u> | <u>23,846</u> | <u>3,763</u> | <u>369</u> | <u>4,206</u> |
| <u>\$ 25</u> | <u>\$ 4,877</u> | <u>\$ 32,532</u> | <u>\$ 6,948</u> | <u>\$ 434</u> | <u>\$ 5,731</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 5 OF 6)

| | <u>PARKS TRUST & CONTRIBUTION</u> | <u>RECORDER'S O & M</u> | <u>RISK ABATEMENT</u> | <u>RIVER IMPROVEMENT</u> |
|---|---|---------------------------------|---------------------------|------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 16 | \$ 4,258 | \$ 8,486 | \$ 1,082 |
| Taxes receivable - delinquent | - | - | - | 63 |
| Abatements receivable | - | - | - | - |
| Estimated uncollectible abatements receivable | - | - | - | - |
| Accounts receivable | - | - | 67 | - |
| Estimated uncollectible accounts receivable | - | - | (1) | - |
| Assessments receivable | - | - | - | - |
| Due from other funds | - | - | - | 200 |
| Due from other governments | - | - | - | 808 |
| Prepayments | - | - | - | - |
| TOTAL ASSETS | <u>\$ 16</u> | <u>\$ 4,258</u> | <u>\$ 8,552</u> | <u>\$ 2,153</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | \$ - | \$ 192 | \$ 37 | \$ 95 |
| Retainage payable | - | - | - | - |
| Due to other funds | - | - | - | 1,206 |
| Due to other governments | - | - | - | - |
| Interfund loans payable | - | - | - | - |
| Due to component unit | - | - | - | - |
| Wages payable | - | 18 | - | 48 |
| Taxes payable | - | - | - | - |
| Deferred revenues | - | - | - | 150 |
| Custodial accounts | - | - | - | - |
| Advances from other funds | - | - | - | - |
| Total liabilities | <u>-</u> | <u>210</u> | <u>37</u> | <u>1,499</u> |
| Fund balances | | | | |
| Reserved for encumbrances | - | 147 | - | 392 |
| Reserved for youth sports facilities grant endowment | - | - | - | - |
| Reserved for prepayments | - | - | - | - |
| Reserved for debt service | - | - | - | - |
| Unreserved | | | | |
| Designated for equipment replacement | - | - | - | - |
| Designated for DDES | - | - | - | - |
| Designated for FEMA match | - | - | - | - |
| Designated for operating reserve | - | - | - | - |
| Designated for PIHP risk reserve | - | - | - | - |
| Designated for reappropriation | - | - | - | - |
| Undesignated (deficit) | 16 | 3,901 | 8,515 | 262 |
| Total fund balances | <u>16</u> | <u>4,048</u> | <u>8,515</u> | <u>654</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 16</u> | <u>\$ 4,258</u> | <u>\$ 8,552</u> | <u>\$ 2,153</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 6 OF 6)

| ROAD IMPROVEMENT DISTRICTS MAINTENANCE | SURFACE WATER MANAGEMENT | TREASURER'S O & M | VETERANS & HUMAN SERVICES | VETERANS' RELIEF | YOUTH EMPLOYMENT PROGRAMS | YOUTH SPORTS FACILITIES GRANT |
|---|---|----------------------------------|--|-----------------------------|--|--|
| \$ 1 | \$ 950 | \$ 144 | \$ 24,955 | \$ 727 | \$ - | \$ 1,545 |
| - | (8) | - | 285 | 53 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 1,459 | - | - | - | - | - |
| - | (24) | - | - | - | - | - |
| 4 | - | - | - | - | - | - |
| - | 4,739 | - | - | - | 137 | - |
| - | 1,324 | - | - | - | 1,725 | 97 |
| - | - | - | - | - | - | - |
| <u>\$ 5</u> | <u>\$ 8,440</u> | <u>\$ 144</u> | <u>\$ 25,240</u> | <u>\$ 780</u> | <u>\$ 1,862</u> | <u>\$ 1,642</u> |
| \$ - | \$ 614 | \$ - | \$ 282 | \$ 242 | \$ 101 | \$ 94 |
| - | - | - | - | - | - | - |
| - | 1,058 | 73 | 24 | 6 | 291 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 1,266 | - |
| - | - | - | - | - | - | - |
| - | 1,099 | - | 24 | 19 | 164 | 4 |
| - | 1 | - | - | - | - | - |
| - | 3,736 | - | 285 | 53 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>6,508</u> | <u>73</u> | <u>615</u> | <u>320</u> | <u>1,822</u> | <u>98</u> |
| - | 1,437 | - | 527 | 5 | - | 670 |
| - | - | - | - | - | - | 646 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 2,557 | - | 4,793 | - | - | 50 |
| 5 | (2,062) | 71 | 19,305 | 455 | 40 | 178 |
| <u>5</u> | <u>1,932</u> | <u>71</u> | <u>24,625</u> | <u>460</u> | <u>40</u> | <u>1,544</u> |
| <u>\$ 5</u> | <u>\$ 8,440</u> | <u>\$ 144</u> | <u>\$ 25,240</u> | <u>\$ 780</u> | <u>\$ 1,862</u> | <u>\$ 1,642</u> |

**KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>TOTAL</u> | <u>LIMITED GO BOND REDEMPTION</u> | <u>ROAD IMPROVEMENT DISTRICTS S. A. DEBT REDEMPTION</u> | <u>ROAD IMPROVEMENT GUARANTY</u> | <u>STADIUM GO BOND REDEMPTION</u> | <u>UNLIMITED GO BOND REDEMPTION</u> |
|--|------------------|---|---|--|---|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 40,486 | \$ 30,150 | \$ - | \$ 1,597 | \$ 4,699 | \$ 4,040 |
| Taxes receivable - delinquent | 1,574 | 536 | - | - | - | 1,038 |
| Assessments receivable - current | 24 | - | 24 | - | - | - |
| Assessments receivable - deferred | 71 | - | 71 | - | - | - |
| Due from other funds | 12 | - | 12 | - | - | - |
| Due from other governments | 9,151 | 8,298 | - | - | 853 | - |
| TOTAL ASSETS | <u>\$ 51,318</u> | <u>\$ 38,984</u> | <u>\$ 107</u> | <u>\$ 1,597</u> | <u>\$ 5,552</u> | <u>\$ 5,078</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Due to other funds | \$ 12 | \$ - | \$ - | \$ 12 | \$ - | \$ - |
| Interfund short-term loans payable | 24 | - | 24 | - | - | - |
| Deferred revenues | 1,645 | 536 | 71 | - | - | 1,038 |
| Bonds payable - current | 2,925 | 2,925 | - | - | - | - |
| Interest payable - current | 1,811 | 1,811 | - | - | - | - |
| Total liabilities | <u>6,417</u> | <u>5,272</u> | <u>95</u> | <u>12</u> | <u>-</u> | <u>1,038</u> |
| Fund balances | | | | | | |
| Reserved | | | | | | |
| PFD Stadium bond debt service | 12,358 | 12,358 | - | - | - | - |
| PFD Stadium bond debt service - escrow | 4,877 | 4,877 | - | - | - | - |
| Unreserved, undesignated | 27,666 | 16,477 | 12 | 1,585 | 5,552 | 4,040 |
| Total fund balances | <u>44,901</u> | <u>33,712</u> | <u>12</u> | <u>1,585</u> | <u>5,552</u> | <u>4,040</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 51,318</u> | <u>\$ 38,984</u> | <u>\$ 107</u> | <u>\$ 1,597</u> | <u>\$ 5,552</u> | <u>\$ 5,078</u> |

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 1 OF 5)

| | TOTAL | ARTS & HISTORIC PRESERVATION CAPITAL | ARTS CONSTRUCTION | BUILDING CONSTRUCTION & IMPROVEMENT | BUILDING REPAIR & REPLACEMENT | CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION |
|---|-----------------------|---|----------------------|---|-------------------------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 172,469 | \$ 744 | \$ 2 | \$ 11,000 | \$ - | \$ 97 |
| Taxes receivable - delinquent | 245 | - | - | - | - | - |
| Accounts receivable | 355 | 196 | - | - | 2 | - |
| Assessments receivable | 57 | - | - | - | - | - |
| Accrued interest/penalty receivable - delinquent assessments | 2 | - | - | - | - | - |
| Due from other funds | 20,246 | - | - | - | 1,756 | - |
| Due from other governments | 9,814 | - | - | - | - | - |
| TOTAL ASSETS | \$ 203,188 | \$ 940 | \$ 2 | \$ 11,000 | \$ 1,758 | \$ 97 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 9,865 | \$ - | \$ - | \$ - | \$ 942 | \$ - |
| Retainage payable | 1,791 | - | - | - | 25 | - |
| Due to other funds | 7,487 | - | - | - | 584 | - |
| Interfund short-term loans payable | 1,556 | - | - | - | 1,516 | - |
| Due to other governments | 74 | - | - | - | - | - |
| Wages payable | 153 | - | - | - | - | - |
| Taxes payable | 20 | - | - | - | - | - |
| Interest payable | 311 | - | - | 311 | - | - |
| Deferred revenues | 457 | - | - | - | - | - |
| Notes and contracts payable | 44,268 | - | - | 44,268 | - | - |
| Arbitrage earnings payable | 90 | 2 | - | - | 14 | - |
| Custodial accounts | 1,739 | - | - | - | - | - |
| Advances from other funds | 46 | - | - | - | - | - |
| Total liabilities | 67,857 | 2 | - | 44,579 | 3,081 | - |
| Fund balances | | | | | | |
| Reserved for encumbrances | 51,015 | - | - | - | 7,714 | 2 |
| Reserved for traffic mitigation | 3,370 | - | - | - | - | - |
| Unreserved | | | | | | |
| Undesignated (deficit) | 80,946 ^(a) | 938 | 2 | (33,579) | (9,037) | 95 |
| Total fund balances (deficit) | 135,331 | 938 | 2 | (33,579) | (1,323) | 97 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 203,188 | \$ 940 | \$ 2 | \$ 11,000 | \$ 1,758 | \$ 97 |

(a) See Note 6, "Capital Assets" – Construction Commitments.

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 2 OF 5)

| | CONSERVATION FUTURES LEVY | COUNTY ROAD CONSTRUCTION | EMERGENCY COMMUNICATIONS SYSTEM | FARMLAND & OPEN SPACE ACQUISITION | HOUSING OPPORTUNITY ACQUISITION | INFORMATION & TELECOM. SERVICES CAPITAL |
|---|---------------------------------|-----------------------------|---------------------------------------|---|---------------------------------------|--|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 34,473 | \$ 12,719 | \$ 109 | \$ 1,616 | \$ 21,115 | \$ 4,174 |
| Taxes receivable - delinquent | 245 | - | - | - | - | - |
| Accounts receivable | - | 17 | - | - | - | - |
| Assessments receivable | - | - | - | - | - | - |
| Accrued interest/penalty receivable - delinquent assessments | - | - | - | - | - | - |
| Due from other funds | - | 10,007 | - | 3 | 69 | 313 |
| Due from other governments | - | 5,570 | - | - | - | - |
| TOTAL ASSETS | <u>\$ 34,718</u> | <u>\$ 28,313</u> | <u>\$ 109</u> | <u>\$ 1,619</u> | <u>\$ 21,184</u> | <u>\$ 4,487</u> |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 51 | \$ 3,156 | \$ - | \$ 7 | \$ 1,783 | \$ 117 |
| Retainage payable | - | 1,478 | - | - | - | - |
| Due to other funds | 85 | 1,421 | - | 4 | 896 | 28 |
| Interfund short-term loans payable | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - |
| Wages payable | - | - | - | - | 1 | - |
| Taxes payable | - | 18 | - | - | - | - |
| Interest payable | - | - | - | - | - | - |
| Deferred revenues | 245 | - | - | - | - | - |
| Notes and contracts payable | - | - | - | - | - | - |
| Arbitrage earnings payable | - | - | - | - | - | - |
| Custodial accounts | 271 | 1,000 | - | - | - | - |
| Advances from other funds | - | - | - | - | - | - |
| Total liabilities | <u>652</u> | <u>7,073</u> | <u>-</u> | <u>11</u> | <u>2,680</u> | <u>145</u> |
| Fund balances | | | | | | |
| Reserved for encumbrances | 36 | 15,622 | - | - | 13,693 | 235 |
| Reserved for traffic mitigation | - | 3,370 | - | - | - | - |
| Unreserved | | | | | | |
| Undesignated (deficit) | 34,030 | 2,248 | 109 | 1,608 | 4,811 | 4,107 |
| Total fund balances (deficit) | <u>34,066</u> | <u>21,240</u> | <u>109</u> | <u>1,608</u> | <u>18,504</u> | <u>4,342</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 34,718</u> | <u>\$ 28,313</u> | <u>\$ 109</u> | <u>\$ 1,619</u> | <u>\$ 21,184</u> | <u>\$ 4,487</u> |

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 3 OF 5)

| | JAIL RENOVATION & CONSTRUCTION | LONG- TERM LEASES | MAJOR MAINTENANCE RESERVE | NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT | OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL | OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT | PARK FACILITIES REHABILITATION |
|---|--------------------------------------|-------------------------|---------------------------------|---|---|--|--------------------------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 48 | \$ 3,033 | \$ 9,487 | \$ 387 | \$ 19,007 | \$ 3,032 | \$ 1,457 |
| Taxes receivable - delinquent | - | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Assessments receivable | - | - | - | - | - | - | - |
| Accrued interest/penalty receivable - delinquent assessments | - | - | - | - | - | - | - |
| Due from other funds | - | 345 | 5,064 | - | 583 | 350 | 363 |
| Due from other governments | - | - | - | - | - | 2,284 | - |
| TOTAL ASSETS | \$ 48 | \$ 3,378 | \$ 14,551 | \$ 387 | \$ 19,590 | \$ 5,666 | \$ 1,820 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ - | \$ 956 | \$ 1,007 | \$ 10 | \$ 417 | \$ 157 | \$ 249 |
| Retainage payable | - | - | 231 | - | - | - | 44 |
| Due to other funds | - | 1,015 | 212 | - | 633 | 28 | 230 |
| Interfund short-term loans payable | - | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - | - |
| Wages payable | - | - | - | - | 152 | - | - |
| Taxes payable | - | - | - | - | 2 | - | - |
| Interest payable | - | - | - | - | - | - | - |
| Deferred revenues | - | - | - | - | - | - | - |
| Notes and contracts payable | - | - | - | - | - | - | - |
| Arbitrage earnings payable | - | - | - | - | - | - | - |
| Custodial accounts | - | 440 | 7 | - | - | - | - |
| Advances from other funds | - | - | - | - | - | - | - |
| Total liabilities | - | 2,411 | 1,457 | 10 | 1,204 | 185 | 523 |
| Fund balances | | | | | | | |
| Reserved for encumbrances | - | 2,449 | 3,340 | - | 898 | 25 | 850 |
| Reserved for traffic mitigation | - | - | - | - | - | - | - |
| Unreserved | | | | | | | |
| Undesignated (deficit) | 48 | (1,482) | 9,754 | 377 | 17,488 | 5,456 | 447 |
| Total fund balances (deficit) | 48 | 967 | 13,094 | 377 | 18,386 | 5,481 | 1,297 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 48 | \$ 3,378 | \$ 14,551 | \$ 387 | \$ 19,590 | \$ 5,666 | \$ 1,820 |

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
(IN THOUSANDS)
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| | <u>PARKS CIP</u> | <u>PARKS, RECREATION & OPEN SPACE</u> | <u>PUBLIC ART</u> | <u>REAL ESTATE EXCISE TAX CAPITAL</u> | <u>REGIONAL JUSTICE CENTER CONSTRUCTION</u> | <u>RENTON MAINTENANCE FACILITIES CONSTRUCTION</u> | <u>ROAD IMPROVEMENT DISTRICTS CONSTRUCTION</u> |
|---|----------------------|---|-----------------------|---|---|---|--|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 794 | \$ 4,209 | \$ 1 | \$ 29,934 | \$ 3,107 | \$ 1,290 | \$ - |
| Taxes receivable - delinquent | - | - | - | - | - | - | - |
| Accounts receivable | - | - | - | 140 | - | - | - |
| Assessments receivable | - | - | - | - | - | - | 57 |
| Accrued interest/penalty receivable - delinquent assessments | - | - | - | - | - | - | 2 |
| Due from other funds | - | 327 | - | - | - | 2 | - |
| Due from other governments | - | - | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 794</u> | <u>\$ 4,536</u> | <u>\$ 1</u> | <u>\$ 30,074</u> | <u>\$ 3,107</u> | <u>\$ 1,292</u> | <u>\$ 59</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 9 | \$ 674 | \$ - | \$ 142 | \$ 10 | \$ 7 | \$ - |
| Retainage payable | - | 3 | - | - | - | - | - |
| Due to other funds | - | 481 | - | 970 | - | 14 | - |
| Interfund short-term loans payable | - | - | - | - | - | - | 40 |
| Due to other governments | - | 50 | - | 24 | - | - | - |
| Wages payable | - | - | - | - | - | - | - |
| Taxes payable | - | - | - | - | - | - | - |
| Interest payable | - | - | - | - | - | - | - |
| Deferred revenues | - | - | - | - | - | - | 41 |
| Notes and contracts payable | - | - | - | - | - | - | - |
| Arbitrage earnings payable | - | 4 | - | - | - | - | - |
| Custodial accounts | - | - | - | - | - | - | - |
| Advances from other funds | - | 46 | - | - | - | - | - |
| Total liabilities | <u>9</u> | <u>1,258</u> | <u>-</u> | <u>1,136</u> | <u>10</u> | <u>21</u> | <u>81</u> |
| Fund balances | | | | | | | |
| Reserved for encumbrances | 18 | 4,843 | - | - | - | - | - |
| Reserved for traffic mitigation | - | - | - | - | - | - | - |
| Unreserved | | | | | | | |
| Undesignated (deficit) | 767 | (1,565) | 1 | 28,938 | 3,097 | 1,271 | (22) |
| Total fund balances (deficit) | <u>785</u> | <u>3,278</u> | <u>1</u> | <u>28,938</u> | <u>3,097</u> | <u>1,271</u> | <u>(22)</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 794</u> | <u>\$ 4,536</u> | <u>\$ 1</u> | <u>\$ 30,074</u> | <u>\$ 3,107</u> | <u>\$ 1,292</u> | <u>\$ 59</u> |

KING COUNTY, WASHINGTON
NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING BALANCE SHEET
DECEMBER 31, 2007
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(PAGE 5 OF 5)

| | <u>SURFACE & STORM WATER MANAGEMENT CONSTRUCTION</u> | <u>SURFACE WATER MANAGEMENT CONSTRUCTION</u> | <u>TECHNOLOGY 1997 BONDS</u> | <u>TECHNOLOGY SYSTEMS CAPITAL</u> | <u>TRANSFER OF DEVELOPMENT CREDIT PROGRAM</u> | <u>WORKING FOREST</u> | <u>YOUTH SERVICES FACILITIES CONSTRUCTION</u> |
|---|--|--|----------------------------------|---|---|---------------------------|---|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 1,010 | \$ 6,423 | \$ 1,178 | \$ 572 | \$ 848 | \$ 534 | \$ 69 |
| Taxes receivable - delinquent | - | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - | - |
| Assessments receivable | - | - | - | - | - | - | - |
| Accrued interest/penalty receivable - delinquent assessments | - | - | - | - | - | - | - |
| Due from other funds | 946 | 118 | - | - | - | - | - |
| Due from other governments | 1,172 | 788 | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 3,128</u> | <u>\$ 7,329</u> | <u>\$ 1,178</u> | <u>\$ 572</u> | <u>\$ 848</u> | <u>\$ 534</u> | <u>\$ 69</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 45 | \$ 123 | \$ - | \$ 3 | \$ - | \$ - | \$ - |
| Retainage payable | - | 10 | - | - | - | - | - |
| Due to other funds | 135 | 581 | - | 163 | 7 | - | - |
| Interfund short-term loans payable | - | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - | - |
| Wages payable | - | - | - | - | - | - | - |
| Taxes payable | - | - | - | - | - | - | - |
| Interest payable | - | - | - | - | - | - | - |
| Deferred revenues | - | 171 | - | - | - | - | - |
| Notes and contracts payable | - | - | - | - | - | - | - |
| Arbitrage earnings payable | - | - | 70 | - | - | - | - |
| Custodial accounts | - | 21 | - | - | - | - | - |
| Advances from other funds | - | - | - | - | - | - | - |
| Total liabilities | <u>180</u> | <u>906</u> | <u>70</u> | <u>166</u> | <u>7</u> | <u>-</u> | <u>-</u> |
| Fund balances | | | | | | | |
| Reserved for encumbrances | 78 | 1,193 | - | - | - | 19 | - |
| Reserved for traffic mitigation | - | - | - | - | - | - | - |
| Unreserved | | | | | | | |
| Undesignated (deficit) | 2,870 | 5,230 | 1,108 | 406 | 841 | 515 | 69 |
| Total fund balances (deficit) | <u>2,948</u> | <u>6,423</u> | <u>1,108</u> | <u>406</u> | <u>841</u> | <u>534</u> | <u>69</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 3,128</u> | <u>\$ 7,329</u> | <u>\$ 1,178</u> | <u>\$ 572</u> | <u>\$ 848</u> | <u>\$ 534</u> | <u>\$ 69</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 1 OF 6)

| | TOTAL | ALCOHOLISM & SUBSTANCE ABUSE SERVICES | ARTS & CULTURAL DEVELOPMENT | AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM |
|---|-----------------|--|--|--|
| REVENUES | | | | |
| Taxes | \$ 199,602 | \$ - | \$ 10,499 | \$ 16,705 |
| Licenses and permits | 11,555 | - | - | - |
| Intergovernmental revenues | 215,910 | 20,299 | - | - |
| Charges for services | 105,056 | 328 | 800 | - |
| Fines and forfeits | 320 | - | - | - |
| Interest earnings | 5,967 | - | 370 | 285 |
| Miscellaneous revenues | 10,466 | 58 | - | - |
| TOTAL REVENUES | 548,876 | 20,685 | 11,669 | 16,990 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government services | 8,087 | - | - | - |
| Law, safety and justice | 77,401 | - | - | 11,717 |
| Physical environment | 42,605 | - | - | - |
| Transportation | 77,668 | - | - | - |
| Economic environment | 66,542 | - | - | - |
| Mental and physical health | 180,921 | 24,202 | - | - |
| Culture and recreation | 36,219 | - | 13,106 | - |
| Total current | 489,443 | 24,202 | 13,106 | 11,717 |
| Debt service | | | | |
| Interest and other debt service costs | 1,089 | - | - | - |
| Total debt service | 1,089 | - | - | - |
| Capital outlay | | | | |
| Capital projects | 49 | - | - | - |
| Capitalized expenditures | 5,991 | 2 | 451 | 726 |
| Total capital outlay | 6,040 | 2 | 451 | 726 |
| TOTAL EXPENDITURES | 496,572 | 24,204 | 13,557 | 12,443 |
| Excess (deficiency) of revenues over (under) expenditures | 52,304 | (3,519) | (1,888) | 4,547 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 30,057 | 3,408 | 2,361 | - |
| Transfers out | (58,802) | (6) | - | (10) |
| Sale of capital assets | 911 | - | - | 18 |
| TOTAL OTHER FINANCING SOURCES (USES) | (27,834) | 3,402 | 2,361 | 8 |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 24,470 | (117) | 473 | 4,555 |
| Fund balances (deficit) - January 1, 2007 (Restated) ^(a) | 120,260 | 2,537 | 2,265 | 7,015 |
| Fund balances (deficit) - December 31, 2007 | \$ 144,730 | \$ 2,420 | \$ 2,738 | \$ 11,570 |

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 2 OF 6)

| CITIZEN COUNCILOR REVOLVING | COMMUNITY DEVELOPMENT BLOCK GRANT | COUNTY ROAD | DEVELOPMENT & ENVIRONMENTAL SERVICES | DEVELOPMENTAL DISABILITIES | EMERGENCY MEDICAL SERVICES |
|--|--|------------------------|---|---------------------------------------|---|
| \$ - | \$ - | \$ 77,634 | \$ - | \$ 2,584 | \$ 39,505 |
| - | - | - | 11,289 | - | - |
| - | 14,827 | 25,979 | 203 | 1,084 | 2 |
| - | 92 | 4,476 | 23,054 | 20,855 | 3 |
| - | - | 6 | 314 | - | - |
| - | 66 | 271 | 1,694 | - | 370 |
| 20 | 5,437 | 120 | 31 | 73 | 132 |
| <u>20</u> | <u>20,422</u> | <u>108,486</u> | <u>36,585</u> | <u>24,596</u> | <u>40,012</u> |
| - | - | - | - | - | - |
| - | - | - | 1,264 | - | 43,423 |
| - | - | - | - | - | - |
| - | - | 77,668 | - | - | - |
| - | 20,205 | - | 29,803 | 2,182 | - |
| - | - | - | - | 23,226 | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>20,205</u> | <u>77,668</u> | <u>31,067</u> | <u>25,408</u> | <u>43,423</u> |
| - | 1,040 | - | - | 1 | - |
| <u>-</u> | <u>1,040</u> | <u>-</u> | <u>-</u> | <u>1</u> | <u>-</u> |
| - | - | 49 | - | - | - |
| - | 1 | 639 | 287 | 15 | 40 |
| - | 1 | 688 | 287 | 15 | 40 |
| <u>-</u> | <u>21,246</u> | <u>78,356</u> | <u>31,354</u> | <u>25,424</u> | <u>43,463</u> |
| 20 | (824) | 30,130 | 5,231 | (828) | (3,451) |
| - | 1,027 | 1,045 | 3,886 | 703 | 375 |
| - | (637) | (39,264) | (38) | (43) | (150) |
| - | - | 771 | - | 3 | 65 |
| <u>-</u> | <u>390</u> | <u>(37,448)</u> | <u>3,848</u> | <u>663</u> | <u>290</u> |
| 20 | (434) | (7,318) | 9,079 | (165) | (3,161) |
| - | 1,273 | (1,192) | 18,481 | 5,983 | 9,404 |
| <u>\$ 20</u> | <u>\$ 839</u> | <u>\$ (8,510)</u> | <u>\$ 27,560</u> | <u>\$ 5,818</u> | <u>\$ 6,243</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 3 OF 6)

| | ENHANCED 911 EMERGENCY TELEPHONE SYSTEM | FLOOD CONTROL GREEN RIVER | FLOOD CONTROL KIMBALL CREEK | FLOOD CONTROL SW LAKE SAMMAMISH |
|---|--|--|--|--|
| REVENUES | | | | |
| Taxes | \$ 15,503 | \$ 949 | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | 65 | - | - | - |
| Charges for services | 528 | - | - | - |
| Fines and forfeits | - | - | - | - |
| Interest earnings | 507 | 32 | 1 | 5 |
| Miscellaneous revenues | 1,568 | - | - | - |
| TOTAL REVENUES | 18,171 | 981 | 1 | 5 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government services | - | - | - | - |
| Law, safety and justice | 13,462 | - | - | - |
| Physical environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic environment | - | - | - | - |
| Mental and physical health | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Total current | 13,462 | - | - | - |
| Debt service | | | | |
| Interest and other debt service costs | - | - | - | - |
| Total debt service | - | - | - | - |
| Capital outlay | | | | |
| Capital projects | - | - | - | - |
| Capitalized expenditures | 2,892 | - | - | - |
| Total capital outlay | 2,892 | - | - | - |
| TOTAL EXPENDITURES | 16,354 | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 1,817 | 981 | 1 | 5 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (2) | (1,605) | - | - |
| Sale of capital assets | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (2) | (1,605) | - | - |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 1,815 | (624) | 1 | 5 |
| Fund balances - January 1, 2007 (Restated) ^(a) | 15,171 | 965 | 29 | 167 |
| Fund balances - December 31, 2007 | \$ 16,986 | \$ 341 | \$ 30 | \$ 172 |

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 4 OF 6)

| FLOOD CONTROL WEST LAKE SAMMAMISH | INTERCOUNTY RIVER IMPROVEMENT | LOCAL HAZARDOUS WASTE | MENTAL HEALTH | MISCELLANEOUS GRANTS | NOXIOUS WEED CONTROL |
|--|--|--------------------------------------|--------------------------|---------------------------------|-------------------------------------|
| \$ - | \$ 51 | \$ - | \$ 2,584 | \$ - | \$ 1,259 |
| - | - | - | - | - | - |
| - | - | 7,841 | 117,116 | 19,085 | 101 |
| - | - | 5,013 | 1,627 | 85 | - |
| - | - | - | - | - | - |
| 1 | 3 | 63 | 1,014 | 13 | 10 |
| - | - | 6 | 218 | 149 | - |
| <u>1</u> | <u>54</u> | <u>12,923</u> | <u>122,559</u> | <u>19,332</u> | <u>1,370</u> |
| - | - | - | - | 6,487 | - |
| - | - | - | - | 7,535 | - |
| - | 128 | - | - | - | 1,073 |
| - | - | - | - | - | - |
| - | - | - | - | 932 | - |
| - | - | 12,406 | 119,357 | 1,730 | - |
| - | - | - | - | 1 | - |
| <u>-</u> | <u>128</u> | <u>12,406</u> | <u>119,357</u> | <u>16,685</u> | <u>1,073</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 67 | 416 | 10 |
| - | - | - | 67 | 416 | 10 |
| - | 128 | 12,406 | 119,424 | 17,101 | 1,083 |
| <u>1</u> | <u>(74)</u> | <u>517</u> | <u>3,135</u> | <u>2,231</u> | <u>287</u> |
| - | - | - | 1,884 | - | - |
| (67) | - | - | (183) | (2) | (171) |
| - | - | - | 3 | - | - |
| <u>(67)</u> | <u>-</u> | <u>-</u> | <u>1,704</u> | <u>(2)</u> | <u>(171)</u> |
| (66) | (74) | 517 | 4,839 | 2,229 | 116 |
| <u>66</u> | <u>100</u> | <u>3,866</u> | <u>19,007</u> | <u>1,534</u> | <u>253</u> |
| <u>\$ -</u> | <u>\$ 26</u> | <u>\$ 4,383</u> | <u>\$ 23,846</u> | <u>\$ 3,763</u> | <u>\$ 369</u> |

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 5 OF 6)

| | PARKS & RECREATION | PARKS TRUST & CONTRIBUTION | RECORDER'S O & M | RISK ABATEMENT | RIVER IMPROVEMENT |
|---|-----------------------------------|---|---------------------------------|---------------------------|------------------------------|
| REVENUES | | | | | |
| Taxes | \$ 12,656 | \$ - | \$ - | \$ - | \$ 2,750 |
| Licenses and permits | 266 | - | - | - | - |
| Intergovernmental revenues | 42 | - | 815 | - | 221 |
| Charges for services | 4,452 | - | 1,352 | 143 | 759 |
| Fines and forfeits | - | - | - | - | - |
| Interest earnings | 123 | 4 | 119 | 257 | - |
| Miscellaneous revenues | 2,229 | 2 | - | 2 | 1 |
| TOTAL REVENUES | 19,768 | 6 | 2,286 | 402 | 3,731 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government services | - | - | 951 | 212 | - |
| Law, safety and justice | - | - | - | - | - |
| Physical environment | - | - | - | - | 4,056 |
| Transportation | - | - | - | - | - |
| Economic environment | - | - | - | - | - |
| Mental and physical health | - | - | - | - | - |
| Culture and recreation | 22,182 | - | - | - | - |
| Total current | 22,182 | - | 951 | 212 | 4,056 |
| Debt service | | | | | |
| Interest and other debt service costs | - | - | - | - | - |
| Total debt service | - | - | - | - | - |
| Capital outlay | | | | | |
| Capital projects | - | - | - | - | - |
| Capitalized expenditures | 144 | - | 127 | 3 | - |
| Total capital outlay | 144 | - | 127 | 3 | - |
| TOTAL EXPENDITURES | 22,326 | - | 1,078 | 215 | 4,056 |
| Excess (deficiency) of revenues over (under) expenditures | (2,558) | 6 | 1,208 | 187 | (325) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 3,036 | - | - | 650 | 1,665 |
| Transfers out | - | - | (821) | (50) | (1,454) |
| Sale of capital assets | 31 | - | - | - | 3 |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,067 | - | (821) | 600 | 214 |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 509 | 6 | 387 | 787 | (111) |
| Fund balances - January 1, 2007 (Restated) ^(a) | 3,697 | 10 | 3,661 | 7,728 | 765 |
| Fund balances - December 31, 2007 | \$ 4,206 | \$ 16 | \$ 4,048 | \$ 8,515 | \$ 654 |

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 6 OF 6)

| ROAD IMPROVEMENT DISTRICTS MAINTENANCE | SURFACE WATER MANAGEMENT | TREASURER'S O & M | VETERANS & HUMAN SERVICES | VETERANS' RELIEF | YOUTH EMPLOYMENT PROGRAMS | YOUTH SPORTS FACILITIES GRANT |
|---|---|----------------------------------|--|-----------------------------|--|--|
| \$ - | \$ - | \$ - | \$ 13,888 | \$ 2,326 | \$ - | \$ 709 |
| - | - | - | - | - | - | - |
| - | 1,733 | - | - | - | 6,497 | - |
| - | 40,902 | 258 | - | - | 329 | - |
| - | - | - | - | - | - | - |
| 1 | 122 | - | 585 | - | - | 51 |
| 25 | 66 | - | - | 2 | 327 | - |
| <u>26</u> | <u>42,823</u> | <u>258</u> | <u>14,473</u> | <u>2,328</u> | <u>7,153</u> | <u>760</u> |
| - | 228 | 209 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 37,348 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 2,374 | 2,240 | 8,806 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 930 |
| <u>-</u> | <u>37,576</u> | <u>209</u> | <u>2,374</u> | <u>2,240</u> | <u>8,806</u> | <u>930</u> |
| - | 48 | - | - | - | - | - |
| <u>-</u> | <u>48</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| - | 141 | - | 1 | - | 29 | - |
| <u>-</u> | <u>141</u> | <u>-</u> | <u>1</u> | <u>-</u> | <u>29</u> | <u>-</u> |
| <u>-</u> | <u>37,765</u> | <u>209</u> | <u>2,375</u> | <u>2,240</u> | <u>8,835</u> | <u>930</u> |
| 26 | 5,058 | 49 | 12,098 | 88 | (1,682) | (170) |
| - | 8,286 | - | - | - | 1,731 | - |
| (25) | (13,461) | - | (500) | (301) | (12) | - |
| - | - | - | 15 | 2 | - | - |
| <u>(25)</u> | <u>(5,175)</u> | <u>-</u> | <u>(485)</u> | <u>(299)</u> | <u>1,719</u> | <u>-</u> |
| 1 | (117) | 49 | 11,613 | (211) | 37 | (170) |
| <u>4</u> | <u>2,049</u> | <u>22</u> | <u>13,012</u> | <u>671</u> | <u>3</u> | <u>1,714</u> |
| <u>\$ 5</u> | <u>\$ 1,932</u> | <u>\$ 71</u> | <u>\$ 24,625</u> | <u>\$ 460</u> | <u>\$ 40</u> | <u>\$ 1,544</u> |

KING COUNTY, WASHINGTON
NONMAJOR DEBT SERVICE FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | TOTAL | LIMITED GO BOND REDEMPTION | ROAD IMPROVEMENT DISTRICTS S.A. DEBT REDEMPTION | ROAD IMPROVEMENT GUARANTY | STADIUM GO BOND REDEMPTION | UNLIMITED GO BOND REDEMPTION |
|--|----------------|---|--|--|---|---|
| REVENUES | | | | | | |
| Taxes | \$ 118,426 | \$ 71,768 | \$ - | \$ - | \$ 2,441 | \$ 44,217 |
| Intergovernmental revenues | 6,289 | 6,289 | - | - | - | - |
| Charges for services | 3,280 | 3,280 | - | - | - | - |
| Interest earnings | 744 | 649 | 72 | 23 | - | - |
| Miscellaneous revenues | 151 | 24 | 122 | - | - | 5 |
| TOTAL REVENUES | 128,890 | 82,010 | 194 | 23 | 2,441 | 44,222 |
| EXPENDITURES | | | | | | |
| Debt service | | | | | | |
| Redemption of long-term debt | 86,824 | 50,979 | - | - | 1,665 | 34,180 |
| Interest and other debt service costs | 40,069 | 25,941 | 1 | - | 550 | 13,577 |
| Refunding bond issuance costs | 405 | 405 | - | - | - | - |
| Payment to escrow agent | 12,000 | 12,000 | - | - | - | - |
| TOTAL EXPENDITURES | 139,298 | 89,325 | 1 | - | 2,215 | 47,757 |
| Excess (deficiency) of revenues over (under) expenditures | (10,408) | (7,315) | 193 | 23 | 226 | (3,535) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | 11,888 | 9,474 | 12 | 2,402 | - | - |
| Transfers out | (3,388) | - | (2,356) | (1,032) | - | - |
| Premium on bonds sold | 2,973 | 2,973 | - | - | - | - |
| Refunding bonds issued | 54,565 | 54,565 | - | - | - | - |
| Sale of capital assets | 71 | 24 | - | - | - | 47 |
| Payment to refunded bond escrow agent | (57,133) | (57,133) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 8,976 | 9,903 | (2,344) | 1,370 | - | 47 |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | (1,432) | 2,588 | (2,151) | 1,393 | 226 | (3,488) |
| Fund balances - January 1, 2007 | 46,333 | 31,124 | 2,163 | 192 | 5,326 | 7,528 |
| Fund balances - December 31, 2007 | \$ 44,901 | \$ 33,712 | \$ 12 | \$ 1,585 | \$ 5,552 | \$ 4,040 |



NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 1 OF 6)

| | TOTAL | ARTS & HISTORIC PRESERVATION CAPITAL | ARTS CONSTRUCTION | BUILDING CONSTRUCTION & IMPROVEMENT |
|---|-------------------|---|----------------------|---|
| REVENUES | | | | |
| Taxes | \$ 29,622 | \$ - | \$ - | \$ - |
| Licenses and permits | 100 | - | - | - |
| Intergovernmental revenues | 25,563 | - | - | - |
| Charges for services | 13,654 | - | - | - |
| Fines and forfeits | 4 | - | - | - |
| Interest earnings | 4,648 | 24 | - | 633 |
| Miscellaneous revenues | | | | |
| Rent and maintenance reimbursement | 27,584 | - | - | - |
| Other miscellaneous revenues | 1,126 | - | - | - |
| TOTAL REVENUES | 102,301 | 24 | - | 633 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government services | 47,792 | - | - | 2,185 |
| Law, safety and justice | 2 | - | - | - |
| Physical environment | 17,215 | - | - | - |
| Transportation | 28,728 | - | - | - |
| Economic environment | 10,633 | 2 | - | - |
| Mental and physical health | 72 | - | - | - |
| Culture and recreation | 11,293 | 28 | - | - |
| Total current | 115,735 | 30 | - | 2,185 |
| Debt service | | | | |
| Redemption of long-term debt | 260 | - | - | - |
| Interest and other debt service costs | 859 | - | - | 212 |
| Total debt service | 1,119 | - | - | 212 |
| Capital outlay | | | | |
| Capital projects | 48,791 | - | - | - |
| Capitalized expenditures | 16,045 | - | - | - |
| Total capital outlay | 64,836 | - | - | - |
| TOTAL EXPENDITURES | 181,690 | 30 | - | 2,397 |
| Excess (deficiency) of revenues over (under) expenditures | (79,389) | (6) | - | (1,764) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 106,635 | - | - | - |
| Transfers out | (45,297) | - | - | (11,211) |
| General government debt issued | 48,395 | - | - | 10,695 |
| Premium on bonds sold | 917 | - | - | 19 |
| Sale of capital assets | 1,775 | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 112,425 | - | - | (497) |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 33,036 | (6) | - | (2,261) |
| Fund balances (deficit) - January 1, 2007 | 102,295 | 944 | 2 | (31,318) |
| Fund balances (deficit) - December 31, 2007 | <u>\$ 135,331</u> | <u>\$ 938</u> | <u>\$ 2</u> | <u>\$ (33,579)</u> |

NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 2 OF 6)

| <u>BUILDING REPAIR & REPLACEMENT</u> | <u>CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION</u> | <u>CONSERVATION FUTURES LEVY</u> | <u>COUNTY ROAD CONSTRUCTION</u> | <u>EMERGENCY COMMUNICATIONS SYSTEM</u> | <u>FARMLAND & OPEN SPACE ACQUISITION</u> | <u>HOUSING OPPORTUNITY ACQUISITION</u> |
|--|---|--|-------------------------------------|--|--|--|
| \$ - | \$ - | \$ 10,877 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | 19,776 | - | - | - |
| 313 | - | - | 3,424 | - | 751 | 7,485 |
| - | - | - | 4 | - | - | - |
| 108 | 3 | 1,039 | 236 | 6 | 67 | 677 |
| - | - | - | 582 | - | 17 | - |
| - | - | - | 14 | - | 321 | 110 |
| <u>421</u> | <u>3</u> | <u>11,916</u> | <u>24,036</u> | <u>6</u> | <u>1,156</u> | <u>8,272</u> |
| 7,266 | 4 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 5,911 | - | - | 1,555 | - |
| - | - | - | 28,471 | - | - | - |
| - | - | - | - | - | - | 10,555 |
| - | - | - | - | - | - | - |
| <u>7,266</u> | <u>4</u> | <u>5,911</u> | <u>28,471</u> | <u>-</u> | <u>1,555</u> | <u>10,555</u> |
| - | - | - | - | - | - | - |
| 63 | - | - | 26 | - | 40 | - |
| <u>63</u> | <u>-</u> | <u>-</u> | <u>26</u> | <u>-</u> | <u>40</u> | <u>-</u> |
| 12,209 | - | - | 25,091 | - | - | - |
| 1,070 | - | 1,169 | 25 | - | 32 | - |
| 13,279 | - | 1,169 | 25,116 | - | 32 | - |
| 20,608 | 4 | 7,080 | 53,613 | - | 1,627 | 10,555 |
| <u>(20,187)</u> | <u>(1)</u> | <u>4,836</u> | <u>(29,577)</u> | <u>6</u> | <u>(471)</u> | <u>(2,283)</u> |
| 15,875 | - | - | 37,767 | - | - | 2,544 |
| (995) | - | (307) | (4,085) | - | - | (249) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 361 | - | - | 417 | - |
| <u>14,880</u> | <u>-</u> | <u>54</u> | <u>33,682</u> | <u>-</u> | <u>417</u> | <u>2,295</u> |
| (5,307) | (1) | 4,890 | 4,105 | 6 | (54) | 12 |
| 3,984 | 98 | 29,176 | 17,135 | 103 | 1,662 | 18,492 |
| <u>\$ (1,323)</u> | <u>\$ 97</u> | <u>\$ 34,066</u> | <u>\$ 21,240</u> | <u>\$ 109</u> | <u>\$ 1,608</u> | <u>\$ 18,504</u> |

NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007

(IN THOUSANDS)

(PAGE 3 OF 6)

| | INFORMATION & TELECOM. SERVICES CAPITAL | JAIL RENOVATION & CONSTRUCTION | LONG- TERM LEASES | MAJOR MAINTENANCE RESERVE | NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT |
|---|--|--------------------------------------|-------------------------|---------------------------------|---|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | 100 | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | - |
| Charges for services | - | - | 99 | 176 | 41 |
| Fines and forfeits | - | - | - | - | - |
| Interest earnings | 202 | 2 | 31 | 278 | 22 |
| Miscellaneous revenues | - | - | - | - | - |
| Rent and maintenance reimbursement | - | - | 25,631 | 1,354 | - |
| Other miscellaneous revenues | - | - | 659 | - | - |
| TOTAL REVENUES | 302 | 2 | 26,420 | 1,808 | 63 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government services | 667 | - | 24,544 | 6,988 | - |
| Law, safety and justice | - | - | - | - | - |
| Physical environment | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Economic environment | - | - | - | - | - |
| Mental and physical health | - | - | - | - | - |
| Culture and recreation | - | - | - | - | 2 |
| Total current | 667 | - | 24,544 | 6,988 | 2 |
| Debt service | | | | | |
| Redemption of long-term debt | - | - | 260 | - | - |
| Interest and other debt service costs | - | - | 248 | - | - |
| Total debt service | - | - | 508 | - | - |
| Capital outlay | | | | | |
| Capital projects | - | - | - | 2,919 | - |
| Capitalized expenditures | 1,128 | - | 2 | - | - |
| Total capital outlay | 1,128 | - | 2 | 2,919 | - |
| TOTAL EXPENDITURES | 1,795 | - | 25,054 | 9,907 | 2 |
| Excess (deficiency) of revenues over (under) expenditures | (1,493) | 2 | 1,366 | (8,099) | 61 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | 2,279 | - | - | 9,744 | - |
| Transfers out | - | - | (72) | (722) | (141) |
| General government debt issued | - | - | - | - | - |
| Premium on bonds sold | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,279 | - | (72) | 9,022 | (141) |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | 786 | 2 | 1,294 | 923 | (80) |
| Fund balances (deficit) - January 1, 2007 | 3,556 | 46 | (327) | 12,171 | 457 |
| Fund balances (deficit) - December 31, 2007 | <u>\$ 4,342</u> | <u>\$ 48</u> | <u>\$ 967</u> | <u>\$ 13,094</u> | <u>\$ 377</u> |

NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 4 OF 6)

| OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL | OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT | PARK FACILITIES REHABILITATION | PARKS CIP | PARKS, RECREATION & OPEN SPACE | PUBLIC ART | REAL ESTATE EXCISE TAX CAPITAL |
|---|--|--------------------------------------|---------------|--------------------------------------|---------------|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,745 |
| - | - | - | - | - | - | - |
| 382 | 2,511 | 81 | - | 88 | - | - |
| - | 164 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 584 | 93 | 60 | 17 | 91 | - | - |
| - | - | - | - | - | - | - |
| 1 | - | - | - | - | - | - |
| <u>967</u> | <u>2,768</u> | <u>141</u> | <u>17</u> | <u>179</u> | <u>-</u> | <u>18,745</u> |
| 6,095 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 1,912 | - | - | - | - | 5 |
| - | - | - | - | - | - | - |
| - | - | - | - | 3 | - | - |
| - | - | - | - | - | - | - |
| - | - | 3,941 | 17 | 7,305 | - | - |
| <u>6,095</u> | <u>1,912</u> | <u>3,941</u> | <u>17</u> | <u>7,308</u> | <u>-</u> | <u>5</u> |
| - | - | - | - | - | - | - |
| 18 | 214 | - | - | 7 | - | - |
| <u>18</u> | <u>214</u> | <u>-</u> | <u>-</u> | <u>7</u> | <u>-</u> | <u>-</u> |
| 4,332 | - | 1,562 | - | 2,678 | - | - |
| 2,301 | 5,302 | 47 | - | 3,436 | - | - |
| 6,633 | 5,302 | 1,609 | - | 6,114 | - | - |
| <u>12,746</u> | <u>7,428</u> | <u>5,550</u> | <u>17</u> | <u>13,429</u> | <u>-</u> | <u>5</u> |
| <u>(11,779)</u> | <u>(4,660)</u> | <u>(5,409)</u> | <u>-</u> | <u>(13,250)</u> | <u>-</u> | <u>18,740</u> |
| 8,765 | 2,484 | 6,152 | - | 13,717 | - | - |
| - | - | (25) | - | (219) | - | (23,909) |
| 3,070 | 34,630 | - | - | - | - | - |
| 163 | 735 | - | - | - | - | - |
| - | - | - | - | 116 | - | 103 |
| <u>11,998</u> | <u>37,849</u> | <u>6,127</u> | <u>-</u> | <u>13,614</u> | <u>-</u> | <u>(23,806)</u> |
| 219 | 33,189 | 718 | - | 364 | - | (5,066) |
| 18,167 | (27,708) | 579 | 785 | 2,914 | 1 | 34,004 |
| <u>\$ 18,386</u> | <u>\$ 5,481</u> | <u>\$ 1,297</u> | <u>\$ 785</u> | <u>\$ 3,278</u> | <u>\$ 1</u> | <u>\$ 28,938</u> |

NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 5 OF 6)

| | REGIONAL JUSTICE CENTER CONSTRUCTION | RENTON MAINTENANCE FACILITIES CONSTRUCTION | ROAD IMPROVEMENT DISTRICTS CONSTRUCTION | SURFACE & STORM WATER MANAGEMENT CONSTRUCTION |
|---|---|---|--|--|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues | - | - | - | 544 |
| Charges for services | - | - | - | - |
| Fines and forfeits | - | - | - | - |
| Interest earnings | 144 | 14 | 8 | 54 |
| Miscellaneous revenues | - | - | - | - |
| Rent and maintenance reimbursement | - | - | - | - |
| Other miscellaneous revenues | - | - | 21 | - |
| TOTAL REVENUES | 144 | 14 | 29 | 598 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government services | - | - | - | - |
| Law, safety and justice | 2 | - | - | - |
| Physical environment | - | - | - | 441 |
| Transportation | - | 157 | - | - |
| Economic environment | - | - | - | - |
| Mental and physical health | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Total current | 2 | 157 | - | 441 |
| Debt service | | | | |
| Redemption of long-term debt | - | - | - | - |
| Interest and other debt service costs | - | - | 2 | - |
| Total debt service | - | - | 2 | - |
| Capital outlay | | | | |
| Capital projects | - | - | - | - |
| Capitalized expenditures | - | 74 | - | 853 |
| Total capital outlay | - | 74 | - | 853 |
| TOTAL EXPENDITURES | 2 | 231 | 2 | 1,294 |
| Excess (deficiency) of revenues over (under) expenditures | 142 | (217) | 27 | (696) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 1,434 | - | 971 |
| Transfers out | (2,478) | (215) | (47) | (6) |
| General government debt issued | - | - | - | - |
| Premium on bonds sold | - | - | - | - |
| Sale of capital assets | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (2,478) | 1,219 | (47) | 965 |
| Excess (deficiency) of revenues and other sources over (under) expenditures and other uses | (2,336) | 1,002 | (20) | 269 |
| Fund balances (deficit) - January 1, 2007 | 5,433 | 269 | (2) | 2,679 |
| Fund balances (deficit) - December 31, 2007 | <u>\$ 3,097</u> | <u>\$ 1,271</u> | <u>\$ (22)</u> | <u>\$ 2,948</u> |

NONMAJOR CAPITAL PROJECTS FUNDS
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 6 OF 6)

| SURFACE WATER MANAGEMENT CONSTRUCTION | TECHNOLOGY 1997 BONDS | TECHNOLOGY SYSTEMS CAPITAL | TRANSFER OF DEVELOPMENT CREDIT PROGRAM | WORKING FOREST | YOUTH SERVICES FACILITIES CONSTRUCTION |
|--|----------------------------------|---|---|---------------------------|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 1,761 | - | - | - | 420 | - |
| 1,201 | - | - | - | - | - |
| - | - | - | - | - | - |
| 182 | 24 | 27 | 7 | 12 | 3 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>3,144</u> | <u>24</u> | <u>27</u> | <u>7</u> | <u>432</u> | <u>3</u> |
| 39 | - | 4 | - | - | - |
| - | - | - | - | - | - |
| 7,268 | - | - | 50 | 73 | - |
| 100 | - | - | - | - | - |
| 2 | 71 | - | - | - | - |
| 72 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>7,481</u> | <u>71</u> | <u>4</u> | <u>50</u> | <u>73</u> | <u>-</u> |
| - | - | - | - | - | - |
| 29 | - | - | - | - | - |
| 29 | - | - | - | - | - |
| - | - | - | - | - | - |
| 606 | - | - | - | - | - |
| 606 | - | - | - | - | - |
| <u>8,116</u> | <u>71</u> | <u>4</u> | <u>50</u> | <u>73</u> | <u>-</u> |
| (4,972) | (47) | 23 | (43) | 359 | 3 |
| 4,616 | - | - | 287 | - | - |
| (361) | - | (163) | - | (66) | (26) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 383 | - | - | 395 | - | - |
| <u>4,638</u> | <u>-</u> | <u>(163)</u> | <u>682</u> | <u>(66)</u> | <u>(26)</u> |
| (334) | (47) | (140) | 639 | 293 | (23) |
| 6,757 | 1,155 | 546 | 202 | 241 | 92 |
| <u>\$ 6,423</u> | <u>\$ 1,108</u> | <u>\$ 406</u> | <u>\$ 841</u> | <u>\$ 534</u> | <u>\$ 69</u> |

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 1 OF 4)

| APPROPRIATION UNIT | BUDGET | | | | ACTUAL | | |
|---|----------|-------------|----------|----------|----------|----------------------------|--------------|
| | ORIGINAL | ADJUSTMENTS | FINAL | VARIANCE | TOTAL | 2007 YEAR-END ENCUMBRANCES | EXPENDITURES |
| MAJOR FUNDS | | | | | | | |
| General Fund | | | | | | | |
| County Council | \$ 5,679 | \$ - | \$ 5,679 | \$ 390 | \$ 5,289 | \$ - | \$ 5,289 |
| Office of Council Administration | 9,208 | 336 | 9,544 | 254 | 9,290 | 941 | 8,349 |
| Office of the Hearing Examiner | 737 | - | 737 | 302 | 435 | 2 | 433 |
| Office of the Auditor | 1,524 | 335 | 1,859 | 269 | 1,590 | 102 | 1,488 |
| Ombudsman/Tax Advisor | 1,131 | - | 1,131 | 77 | 1,054 | 18 | 1,036 |
| King County Civic Television | 688 | - | 688 | 2 | 686 | - | 686 |
| Board of Appeals and Equalization | 644 | - | 644 | 4 | 640 | - | 640 |
| Office of Law Enforcement Oversight | 404 | - | 404 | 402 | 2 | - | 2 |
| Charter Review Commission | 483 | 34 | 517 | 200 | 317 | - | 317 |
| Office of Economic and Financial Analysis | 200 | (89) | 111 | 60 | 51 | - | 51 |
| County Executive | 296 | - | 296 | 3 | 293 | - | 293 |
| Office of the Executive | 3,722 | - | 3,722 | 188 | 3,534 | 70 | 3,464 |
| Office of Management and Budget | 7,204 | - | 7,204 | 635 | 6,569 | 391 | 6,178 |
| Finance | 3,137 | - | 3,137 | - | 3,137 | - | 3,137 |
| Business Relations and Economic Development | 2,481 | 75 | 2,556 | 67 | 2,489 | 127 | 2,362 |
| Sheriff | 123,553 | 881 | 124,434 | 554 | 123,880 | 115 | 123,765 |
| Sheriff - Drug Enforcement Forfeits | 663 | - | 663 | 92 | 571 | - | 571 |
| Office of Emergency Management | 1,570 | - | 1,570 | 51 | 1,519 | 2 | 1,517 |
| Executive Services Administration | 2,593 | - | 2,593 | 159 | 2,434 | - | 2,434 |
| Human Resources Management | 9,681 | - | 9,681 | 46 | 9,635 | 301 | 9,334 |
| Cable Communications | 260 | - | 260 | 3 | 257 | 28 | 229 |
| Property Services | 3,145 | - | 3,145 | 208 | 2,937 | - | 2,937 |
| Facilities Management | 2,306 | 148 | 2,454 | - | 2,454 | - | 2,454 |
| Records, Elections and Licensing Services | 26,611 | 2,097 | 28,708 | 221 | 28,487 | 189 | 28,298 |
| Prosecuting Attorney | 54,011 | 268 | 54,279 | 23 | 54,256 | - | 54,256 |
| Prosecuting Attorney - Antiprofitteering | 120 | - | 120 | 20 | 100 | - | 100 |
| Superior Court | 42,660 | 615 | 43,275 | 500 | 42,775 | 196 | 42,579 |
| District Courts | 24,130 | 336 | 24,466 | 400 | 24,066 | 233 | 23,833 |
| Judicial Administration | 19,131 | 56 | 19,187 | 214 | 18,973 | 386 | 18,587 |
| State Auditor | 687 | - | 687 | 42 | 645 | - | 645 |
| Boundary Review Board | 300 | - | 300 | 10 | 290 | - | 290 |

Note: The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 2 OF 4)

| APPROPRIATION UNIT | BUDGET | | | | ACTUAL | | |
|------------------------------------|----------|-------------|---------|----------|---------|----------------------------|--------------|
| | ORIGINAL | ADJUSTMENTS | FINAL | VARIANCE | TOTAL | 2007 YEAR-END ENCUMBRANCES | EXPENDITURES |
| General Fund-continued | | | | | | | |
| Special Programs | | | | | | | |
| Memberships and Dues | \$ 538 | \$ - | \$ 538 | \$ 4 | \$ 534 | \$ - | \$ 534 |
| Salary and Wage Contingency | 1,043 | (1,043) | - | - | - | - | - |
| Executive Contingency | 1,000 | (1,000) | - | - | - | - | - |
| Internal Support | 7,621 | 2,228 | 9,849 | 1,002 | 8,847 | - | 8,847 |
| Assessments | 19,734 | 114 | 19,848 | 82 | 19,766 | - | 19,766 |
| Fund Transfers | | | | | | - | |
| Human Service Transfers | 22,055 | 1,503 | 23,558 | 430 | 23,128 | - | 23,128 |
| General Government Transfers | 3,858 | 185 | 4,043 | 19 | 4,024 | - | 4,024 |
| Public Health and EMS Transfers | 23,455 | 2,673 | 26,128 | 462 | 25,666 | - | 25,666 |
| Physical Environment Transfers | 6,972 | 41 | 7,013 | 131 | 6,882 | - | 6,882 |
| CIP Transfers | 15,896 | 6,683 | 22,579 | 4,882 | 17,697 | - | 17,697 |
| Jail Health Services | 25,276 | 104 | 25,380 | 1,364 | 24,016 | - | 24,016 |
| Adult and Juvenile Detention | 112,940 | 3,235 | 116,175 | 1,341 | 114,834 | 435 | 114,399 |
| Office of the Public Defender | 39,075 | 853 | 39,928 | 496 | 39,432 | 873 | 38,559 |
| Children and Family Services | | | | | | | |
| Community Services Division | 18,855 | 3,628 | 22,483 | 126 | 22,357 | 5,688 | 16,669 |
| Transfers to Work Training Program | 1,731 | - | 1,731 | - | 1,731 | - | 1,731 |
| Transfers to Public Health | 4,243 | - | 4,243 | - | 4,243 | - | 4,243 |
| Services Administration | 574 | - | 574 | - | 574 | - | 574 |
| Transfers to Housing Opportunity | 1,217 | - | 1,217 | - | 1,217 | - | 1,217 |
| Inmate Welfare - Adult | 950 | - | 950 | 296 | 654 | 33 | 621 |
| Inmate Welfare - Juvenile | 9 | - | 9 | 5 | 4 | - | 4 |
| Designated for Contingencies | 4,873 | - | 4,873 | - | 4,873 | - | 4,873 |
| Total of General Fund | 660,874 | 24,296 | 685,170 | 16,036 | 669,134 | 10,130 | 659,004 |
| Public Health | | | | | | | |
| Public Health | 181,615 | 6,227 | 187,842 | 13,475 | 174,367 | 290 | 174,077 |
| Medical Examiner | 3,958 | - | 3,958 | 1 | 3,957 | - | 3,957 |
| Total Public Health | 185,573 | 6,227 | 191,800 | 13,476 | 178,324 | 290 | 178,034 |
| Total for major funds | 846,447 | 30,523 | 876,970 | 29,512 | 847,458 | 10,420 | 837,038 |

Note: The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 3 OF 4)

| APPROPRIATION UNIT | BUDGET | | | | ACTUAL | | |
|---|-----------|-------------|-----------|----------|-----------|----------------------------|--------------|
| | ORIGINAL | ADJUSTMENTS | FINAL | VARIANCE | TOTAL | 2007 YEAR-END ENCUMBRANCES | EXPENDITURES |
| NONMAJOR FUNDS | | | | | | | |
| Special Revenue Funds | | | | | | | |
| Alcoholism and Substance Abuse | \$ 23,284 | \$ 4,954 | \$ 28,238 | \$ 3,920 | \$ 24,318 | \$ 108 | \$ 24,210 |
| Arts and Cultural Development | 14,121 | 651 | 14,772 | 55 | 14,717 | - | 14,717 |
| Automated Fingerprint Identification System | 21,605 | 20 | 21,625 | 6,708 | 14,917 | 2,464 | 12,453 |
| County Road | | | | | | | |
| Stormwater Decant Program | 531 | - | 531 | 49 | 482 | - | 482 |
| Road Services Operating | 78,869 | 2,507 | 81,376 | 2,229 | 79,147 | 1,209 | 77,938 |
| Road Construction Transfers | 39,400 | (200) | 39,200 | - | 39,200 | - | 39,200 |
| Total County Road | 118,800 | 2,307 | 121,107 | 2,278 | 118,829 | 1,209 | 117,620 |
| Development and Environmental Services | 33,444 | 2,507 | 35,951 | 4,361 | 31,590 | 198 | 31,392 |
| Developmental Disabilities | | | | | | | |
| Community and Human Services Administration | 2,273 | 144 | 2,417 | 217 | 2,200 | 3 | 2,197 |
| Developmental Disabilities Division | 23,384 | 1,740 | 25,124 | 1,846 | 23,278 | 8 | 23,270 |
| Total Developmental Disabilities | 25,657 | 1,884 | 27,541 | 2,063 | 25,478 | 11 | 25,467 |
| Emergency Medical Services | 44,682 | 48 | 44,730 | 1,115 | 43,615 | 2 | 43,613 |
| Enhanced 911 Emergency | | | | | | | |
| Telephone System | 20,811 | 635 | 21,446 | 3,957 | 17,489 | 1,133 | 16,356 |
| Intercounty River Improvement | 128 | - | 128 | - | 128 | - | 128 |
| Local Hazardous Waste | 12,931 | 483 | 13,414 | 1,008 | 12,406 | - | 12,406 |
| Mental Health | 133,075 | - | 133,075 | 13,436 | 119,639 | 32 | 119,607 |
| Noxious Weed Control | 1,307 | 47 | 1,354 | 62 | 1,292 | 38 | 1,254 |
| Parks and Recreation | 23,199 | 649 | 23,848 | 1,411 | 22,437 | 111 | 22,326 |
| Recorder's Operation and Maintenance | 2,784 | - | 2,784 | 738 | 2,046 | 147 | 1,899 |
| Risk Abatement | | | | | | | |
| OMB/Duncan Robert Lawsuit Administration | 501 | - | 501 | 455 | 46 | - | 46 |
| OMB/2006 Fund | 650 | - | 650 | 481 | 169 | - | 169 |
| Total Risk Abatement | 1,151 | - | 1,151 | 936 | 215 | - | 215 |

Note: The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)
(PAGE 4 OF 4)

| APPROPRIATION UNIT | BUDGET | | | | ACTUAL | | |
|---|--------------|-------------|--------------|------------|--------------|----------------------------|--------------|
| | ORIGINAL | ADJUSTMENTS | FINAL | VARIANCE | TOTAL | 2007 YEAR-END ENCUMBRANCES | EXPENDITURES |
| Special Revenue Funds—continued | | | | | | | |
| River Improvement | \$ 5,464 | \$ 569 | \$ 6,033 | \$ 131 | \$ 5,902 | \$ 392 | \$ 5,510 |
| Surface Water Management | | | | | | | |
| Water and Land Resources Shared Services | 30,247 | 437 | 30,684 | 1,568 | 29,116 | 1,254 | 27,862 |
| Surface Water Management | | | | | | | |
| Local Drainage Services | 24,277 | 36 | 24,313 | 766 | 23,547 | 183 | 23,364 |
| Total Surface Water Management | 54,524 | 473 | 54,997 | 2,334 | 52,663 | 1,437 | 51,226 |
| Veterans and Human Services | | | | | | | |
| Human Services Levy | 12,691 | - | 12,691 | 10,051 | 2,640 | 377 | 2,263 |
| Veterans and Family Levy | 13,587 | - | 13,587 | 12,825 | 762 | 150 | 612 |
| Total Veterans and Human Services | 26,278 | - | 26,278 | 22,876 | 3,402 | 527 | 2,875 |
| Veterans' Relief | 2,712 | - | 2,712 | 166 | 2,546 | 5 | 2,541 |
| Youth Employment Programs | | | | | | | |
| Youth Employment | 6,763 | - | 6,763 | 1,578 | 5,185 | - | 5,185 |
| Dislocated Worker Program Administration | 5,624 | - | 5,624 | 1,962 | 3,662 | - | 3,662 |
| Total Youth Employment Programs | 12,387 | - | 12,387 | 3,540 | 8,847 | - | 8,847 |
| Youth Sports Facilities Grant | 1,553 | 133 | 1,686 | 86 | 1,600 | 670 | 930 |
| Total nonmajor special revenue funds with annual budgets | 579,897 | 15,360 | 595,257 | 71,181 | 524,076 | 8,484 | 515,592 |
| Debt Service Funds | | | | | | | |
| Limited GO Bond Redemption | 154,058 | - | 154,058 | 13,562 | 140,496 | - | 140,496 |
| Road Improvement Guaranty | - | 1,032 | 1,032 | - | 1,032 | - | 1,032 |
| Stadium GO Bond Redemption | 2,215 | - | 2,215 | - | 2,215 | - | 2,215 |
| Unlimited GO Bond Redemption | 47,757 | - | 47,757 | - | 47,757 | - | 47,757 |
| Total of debt service funds with annual budgets | 204,030 | 1,032 | 205,062 | 13,562 | 191,500 | - | 191,500 |
| Total of the nonmajor governmental funds | 783,927 | 16,392 | 800,319 | 84,743 | 715,576 | 8,484 | 707,092 |
| Total of governmental funds with annual budgets | \$ 1,630,374 | \$ 46,915 | \$ 1,677,289 | \$ 114,255 | \$ 1,563,034 | \$ 18,904 | \$ 1,544,130 |

Note: The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 1 OF 2)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|----------------|----------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 266,139 | \$ 250,348 | \$ (15,791) |
| Retail sales and use taxes | 99,172 | 106,142 | 6,970 |
| Business and other taxes | 7,493 | 13,681 | 6,188 |
| Penalties and interest - delinquent taxes | 13,426 | 15,611 | 2,185 |
| Total taxes | <u>386,230</u> | <u>385,782</u> | <u>(448)</u> |
| Licenses and permits | | | |
| Business licenses and permits | 4,184 | 4,365 | 181 |
| Non-business licenses and permits | 3,173 | 2,768 | (405) |
| Total licenses and permits | <u>7,357</u> | <u>7,133</u> | <u>(224)</u> |
| Intergovernmental revenues | | | |
| Federal grants | 9,769 | 11,615 | 1,846 |
| State grants | 1,976 | 2,307 | 331 |
| Entitlements and shared revenues | 7,045 | 8,571 | 1,526 |
| Intergovernmental services | 62,754 | 63,975 | 1,221 |
| Total intergovernmental revenues | <u>81,544</u> | <u>86,468</u> | <u>4,924</u> |
| Charges for services | | | |
| General government | 24,881 | 28,570 | 3,689 |
| Law, safety and justice | 15,398 | 17,102 | 1,704 |
| Physical environment | 511 | 616 | 105 |
| Economic environment | 902 | 947 | 45 |
| Mental and physical health | 118 | 20 | (98) |
| Interfund/department charges for services | 61,909 | 63,158 | 1,249 |
| Total charges for services | <u>103,719</u> | <u>110,413</u> | <u>6,694</u> |
| Fines and forfeits | <u>7,157</u> | <u>9,292</u> | <u>2,135</u> |
| Interest earnings | <u>24,436</u> | <u>20,601</u> | <u>(3,835)</u> |
| Miscellaneous revenues | | | |
| Rents and royalties | 10,741 | 11,530 | 789 |
| Other miscellaneous revenues | 7,976 | 3,608 | (4,368) |
| Total miscellaneous revenues | <u>18,717</u> | <u>15,138</u> | <u>(3,579)</u> |
| Sale of capital assets | <u>70</u> | <u>570</u> | <u>500</u> |
| Transfers in | <u>16,718</u> | <u>22,976</u> | <u>6,258</u> |
| TOTAL REVENUES | <u>645,948</u> | <u>658,373</u> | <u>12,425</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government services | | | |
| Personal services | | 66,292 | |
| Supplies | | 1,215 | |
| Contract services and other charges | | 16,164 | |
| Intergovernmental services | | 3,526 | |
| Interfund payments for services | | 16,519 | |
| Total general government services | <u>108,091</u> | <u>103,716</u> | <u>4,375</u> |
| Law, safety and justice | | | |
| Personal services | | 303,155 | |
| Supplies | | 10,029 | |
| Contract services and other charges | | 56,522 | |
| Intergovernmental services | | 232 | |
| Interfund payments for services | | 51,242 | |
| Total law, safety and justice | <u>424,628</u> | <u>421,180</u> | <u>3,448</u> |

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)
 (PAGE 2 OF 2)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|--------------------|-----------------------------|------------------|
| EXPENDITURES (continued) | | | |
| Physical environment | | | |
| Personal services | \$ | \$ 2,587 | \$ |
| Supplies | | 240 | |
| Contract services and other charges | | 302 | |
| Interfund payments for services | | 975 | |
| Total physical environment | <u>3,983</u> | <u>4,104</u> | <u>(121)</u> |
| Economic environment | | | |
| Personal services | | 2,756 | |
| Supplies | | 37 | |
| Contract services and other charges | | 19,462 | |
| Intergovernmental services | | 3 | |
| Interfund payments for services | | 501 | |
| Total economic environment | <u>23,127</u> | <u>22,759</u> | <u>368</u> |
| Mental and physical health | | | |
| Personal services | | 15,655 | |
| Supplies | | 2,267 | |
| Contract services and other charges | | 2,324 | |
| Interfund payments for services | | 3,763 | |
| Total mental and physical health | <u>25,366</u> | <u>24,009</u> | <u>1,357</u> |
| Total current | <u>585,195</u> | <u>575,768</u> | <u>9,427</u> |
| Debt service | | | |
| Redemption of long-term debt | 34 | - | 34 |
| Interest and other debt service costs | 3 | - | 3 |
| Total debt service | <u>37</u> | <u>-</u> | <u>37</u> |
| Capital outlay | | | |
| Capitalized expenditures | <u>3,505</u> | <u>2,728</u> | <u>777</u> |
| Transfers out | <u>96,433</u> | <u>90,638</u> | <u>5,795</u> |
| TOTAL EXPENDITURES | <u>685,170</u> | <u>669,134</u> | <u>16,036</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (39,222)</u> | (10,761) | <u>\$ 28,461</u> |
| Adjustment from budgetary basis to GAAP basis | | <u>7,645</u> ^(a) | |
| Deficiency of revenues under expenditures | | (3,116) | |
| Fund balance - January 1, 2007 | | <u>143,764</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 140,648</u> | |

(a) See "General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual" on page 26.

PUBLIC HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|--------------------|-------------------|
| REVENUES | | | |
| Licenses and permits | | | |
| Business licenses and permits | \$ 8,345 | \$ 8,155 | \$ (190) |
| Nonbusiness licenses and permits | 3,969 | 3,922 | (47) |
| Total licenses and permits | <u>12,314</u> | <u>12,077</u> | <u>(237)</u> |
| Intergovernmental revenues | | | |
| Federal grants | 52,707 | 46,624 | (6,083) |
| State grants | 21,603 | 15,050 | (6,553) |
| Entitlements and shared revenues | 9,562 | 9,532 | (30) |
| Intergovernmental services | 47,299 | 48,141 | 842 |
| Total intergovernmental revenues | <u>131,171</u> | <u>119,347</u> | <u>(11,824)</u> |
| Charges for services | | | |
| General government | 20 | 88 | 68 |
| Mental and physical health | 9,421 | 8,201 | (1,220) |
| Interfund/department charges for services | 2,492 | 3,213 | 721 |
| Total charges for services | <u>11,933</u> | <u>11,502</u> | <u>(431)</u> |
| Miscellaneous revenues | | | |
| Contributions from private sources | 2,575 | 2,190 | (385) |
| Other miscellaneous revenues | 3,807 | 922 | (2,885) |
| Total miscellaneous revenues | <u>6,382</u> | <u>3,112</u> | <u>(3,270)</u> |
| Transfers in | <u>29,534</u> | <u>29,534</u> | <u>-</u> |
| Sale of capital assets | - | 1,221 | 1,221 |
| TOTAL REVENUES | <u>191,334</u> | <u>176,793</u> | <u>(14,541)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Mental and physical health | | | |
| Personal services | | 108,535 | |
| Supplies | | 11,184 | |
| Contract services and other charges | | 43,333 | |
| Intergovernmental services | | 7 | |
| Interfund payments for services | | 13,856 | |
| Total mental and physical health | <u>190,040</u> | <u>176,915</u> | <u>13,125</u> |
| Debt service | | | |
| Redemption of long-term debt | - | 155 | (155) |
| Interest and other debt service costs | - | 53 | (53) |
| Total debt service | <u>-</u> | <u>208</u> | <u>(208)</u> |
| Capital outlay | | | |
| Capitalized expenditures | <u>1,568</u> | <u>1,009</u> | <u>559</u> |
| Transfers out | <u>192</u> | <u>192</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>191,800</u> | <u>178,324</u> | <u>13,476</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (466)</u> | <u>(1,531)</u> | <u>\$ (1,065)</u> |
| Adjustment from budgetary basis to GAAP basis | | 157 ^(a) | |
| Deficiency of revenues under expenditures | | (1,374) | |
| Fund balance - January 1, 2007 | | 7,739 | |
| Fund balance - December 31, 2007 | | <u>\$ 6,365</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Nonbudgeted proceeds from Emergency Medical Services - donations | | \$ (133) | |
| Encumbrances not included in GAAP basis expenditures | | 290 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 157</u> | |

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|-----------------|-----------------|
| REVENUES | | | |
| Intergovernmental revenues | | | |
| Federal grants | \$ 6,932 | \$ 5,276 | \$ (1,656) |
| State grants | 15,035 | 13,851 | (1,184) |
| Intergovernmental services | 165 | 1,172 | 1,007 |
| Total intergovernmental revenues | <u>22,132</u> | <u>20,299</u> | <u>(1,833)</u> |
| Charges for services | | | |
| Interfund/department charges for services | <u>1,596</u> | <u>328</u> | <u>(1,268)</u> |
| Miscellaneous revenues | 356 | 58 | (298) |
| Transfers in | <u>3,468</u> | <u>3,408</u> | <u>(60)</u> |
| TOTAL REVENUES | <u>27,552</u> | <u>24,093</u> | <u>(3,459)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Mental and physical health | | | |
| Personal services | | 3,690 | |
| Supplies | | 36 | |
| Contract services and other charges | | 18,681 | |
| Interfund payments for services | | 1,875 | |
| Total mental and physical health | <u>28,147</u> | <u>24,282</u> | <u>3,865</u> |
| Capital outlay | | | |
| Capitalized expenditures | <u>50</u> | <u>30</u> | <u>20</u> |
| Transfers out | <u>41</u> | <u>6</u> | <u>35</u> |
| TOTAL EXPENDITURES | <u>28,238</u> | <u>24,318</u> | <u>3,920</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (686)</u> | (225) | <u>\$ 461</u> |
| Adjustment from budgetary basis to GAAP basis - encumbrances | | 108 | |
| Deficiency of revenues under expenditures | | (117) | |
| Fund balance - January 1, 2007 | | 2,537 | |
| Fund balance - December 31, 2007 | | <u>\$ 2,420</u> | |

**ARTS AND CULTURAL DEVELOPMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|----------------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Retail sales and use taxes - | | | |
| Hotel/motel tax | \$ 10,426 | \$ 10,499 | \$ 73 |
| Charges for services | | | |
| Interfund/department charges for services | - | 800 | 800 |
| Interest earnings | 10 | 377 | 367 |
| Transfers in | <u>3,871</u> | <u>3,530</u> | <u>(341)</u> |
| TOTAL REVENUES | <u>14,307</u> | <u>15,206</u> | <u>899</u> |
| EXPENDITURES | | | |
| Current | | | |
| Culture and recreation | | | |
| Contract services and other charges | <u>14,772</u> | <u>14,717</u> | <u>55</u> |
| TOTAL EXPENDITURES | <u>14,772</u> | <u>14,717</u> | <u>55</u> |
| Excess (deficiency) of revenues over | | | |
| (under) expenditures (budgetary basis) | <u>\$ (465)</u> | 489 | <u>\$ 954</u> |
| Adjustment from budgetary basis | | | |
| to GAAP basis | | <u>(16) ^(a)</u> | |
| Excess of revenues over expenditures | | 473 | |
| Fund balance - January 1, 2007 | | <u>2,265</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 2,738</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Expenditures on budgetary basis not a GAAP basis | | | |
| 2006 accrued expenditures paid in 2007 | | \$ 1,222 | |
| Recognition of unrealized loss on investments, on a GAAP basis | | (7) | |
| 2007 CDA noncash GAAP basis expenditures | | (62) | |
| 2007 Transfers of one percent for Arts (Enterprise Funds) | | <u>(1,169)</u> | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ (16)</u> | |

**AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|----------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 16,853 | \$ 16,705 | \$ (148) |
| Interest earnings | 170 | 428 | 258 |
| Sale of capital assets | - | 18 | 18 |
| TOTAL REVENUES | <u>17,023</u> | <u>17,151</u> | <u>128</u> |
| EXPENDITURES | | | |
| Current | | | |
| Law, safety and justice | | | |
| Personal services | | 6,830 | |
| Supplies | | 197 | |
| Contract services and other charges | | 5,739 | |
| Interfund payments for services | | 1,165 | |
| Total law, safety and justice | <u>14,684</u> | <u>13,931</u> | <u>753</u> |
| Capital outlay | | | |
| Capitalized expenditures | <u>6,918</u> | <u>976</u> | <u>5,942</u> |
| Transfers out | <u>23</u> | <u>10</u> | <u>13</u> |
| TOTAL EXPENDITURES | <u>21,625</u> | <u>14,917</u> | <u>6,708</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (4,602)</u> | 2,234 | <u>\$ 6,836</u> |
| Adjustment from budgetary basis to GAAP basis | | 2,321 ^(a) | |
| Excess of revenues over expenditures | | 4,555 | |
| Fund balance - January 1, 2007 | | 7,015 | |
| Fund balance - December 31, 2007 | | <u>\$ 11,570</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (143) | |
| Encumbrances not included in GAAP basis expenditures | | 2,464 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 2,321</u> | |

**CITIZEN COUNCILOR REVOLVING FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|-----------------|---------------|------------------|
| REVENUES | | | |
| Miscellaneous Revenues | | | |
| Contributions from private sources | \$ - | \$ 20 | \$ 20 |
| TOTAL REVENUES | <u>-</u> | <u>20</u> | <u>20</u> |
| Excess of revenue over expenditures | <u>\$ -</u> | 20 | <u>\$ 20</u> |
| Fund balance - January 1, 2007 | | - | |
| Fund balance - December 31, 2007 | | <u>\$ 20</u> | |

COUNTY ROAD FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|----------------------|-------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 77,686 | \$ 77,335 | \$ (351) |
| Business and other taxes | 225 | 299 | 74 |
| Total taxes | <u>77,911</u> | <u>77,634</u> | <u>(277)</u> |
| Intergovernmental revenues | | | |
| Federal grants | 7,299 | 2,506 | (4,793) |
| State grants | 16,442 | 15,594 | (848) |
| Intergovernmental services | <u>11,323</u> | <u>7,879</u> | <u>(3,444)</u> |
| Total intergovernmental revenues | <u>35,064</u> | <u>25,979</u> | <u>(9,085)</u> |
| Charges for services | | | |
| General government | 6 | 4 | (2) |
| Transportation | 2,300 | 2,398 | 98 |
| Economic environment | 39 | 30 | (9) |
| Mental and physical health | 606 | - | (606) |
| Interfund/department charges for services | <u>115</u> | <u>2,044</u> | <u>1,929</u> |
| Total charges for services | <u>3,066</u> | <u>4,476</u> | <u>1,410</u> |
| Fines and forfeits | <u>-</u> | <u>6</u> | <u>6</u> |
| Interest earnings | <u>213</u> | <u>299</u> | <u>86</u> |
| Miscellaneous revenues | | | |
| Rents and royalties | 144 | 111 | (33) |
| Other miscellaneous revenues | <u>64</u> | <u>9</u> | <u>(55)</u> |
| Total miscellaneous revenues | <u>208</u> | <u>120</u> | <u>(88)</u> |
| Transfers in | <u>1,040</u> | <u>1,045</u> | <u>5</u> |
| Sale of capital assets | <u>3,253</u> | <u>771</u> | <u>(2,482)</u> |
| TOTAL REVENUES | <u>120,755</u> | <u>110,330</u> | <u>(10,425)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Transportation | | | |
| Personal services | | 36,842 | |
| Supplies | | 7,011 | |
| Contract services and other charges | | 6,836 | |
| Intergovernmental services | | 6,073 | |
| Interfund payments for services | | <u>22,086</u> | |
| Total transportation | <u>81,110</u> | <u>78,848</u> | <u>2,262</u> |
| Capital outlay | | | |
| Capital projects | | | |
| Road and street construction | 49 | 49 | - |
| Capitalized expenditures | <u>684</u> | <u>668</u> | <u>16</u> |
| Total capital outlay | <u>733</u> | <u>717</u> | <u>16</u> |
| Transfers out | <u>39,264</u> | <u>39,264</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>121,107</u> | <u>118,829</u> | <u>2,278</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (352)</u> | <u>(8,499)</u> | <u>\$ (8,147)</u> |
| Adjustment from budgetary basis to GAAP basis | | | |
| to GAAP basis | | 1,181 ^(a) | |
| Deficiency of revenues under expenditures | | <u>(7,318)</u> | |
| Fund balance (deficit) - January 1, 2007 | | <u>(1,192)</u> | |
| Fund balance (deficit) - December 31, 2007 | | <u>\$ (8,510)</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (28) | |
| Encumbrances not included in GAAP basis expenditures | | <u>1,209</u> | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 1,181</u> | |

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|-------------------|----------------------|------------------|
| REVENUES | | | |
| Licenses and permits | \$ 6,966 | \$ 11,289 | \$ 4,323 |
| Intergovernmental revenues | | | |
| State grants | - | 10 | 10 |
| Intergovernmental services | 201 | 193 | (8) |
| Total intergovernmental revenues | <u>201</u> | <u>203</u> | <u>2</u> |
| Charges for services | | | |
| General government | - | 78 | 78 |
| Law, safety and justice | - | 179 | 179 |
| Physical environment | - | 5 | 5 |
| Economic environment | 19,482 | 22,465 | 2,983 |
| Interfund/department charges for services | 330 | 327 | (3) |
| Total charges for services | <u>19,812</u> | <u>23,054</u> | <u>3,242</u> |
| Fines and forfeits | - | 314 | 314 |
| Interest earnings | 400 | 2,398 | 1,998 |
| Miscellaneous revenues | 595 | 31 | (564) |
| Transfers in | <u>3,633</u> | <u>3,886</u> | <u>253</u> |
| TOTAL REVENUES | <u>31,607</u> | <u>41,175</u> | <u>9,568</u> |
| EXPENDITURES | | | |
| Current | | | |
| Law, safety and justice | | | |
| Personal services | | 1,113 | |
| Supplies | | 7 | |
| Contract services and other charges | | 75 | |
| Interfund payments for services | | 69 | |
| Total law, safety and justice | <u>1,736</u> | <u>1,264</u> | <u>472</u> |
| Economic environment | | | |
| Personal services | | 21,928 | |
| Supplies | | 206 | |
| Contract services and other charges | | 2,507 | |
| Interfund payments for services | | 5,324 | |
| Total economic environment | <u>33,694</u> | <u>29,965</u> | <u>3,729</u> |
| Capital outlay | | | |
| Capitalized expenditures | 352 | 323 | 29 |
| Transfers out | <u>169</u> | <u>38</u> | <u>131</u> |
| TOTAL EXPENDITURES | <u>35,951</u> | <u>31,590</u> | <u>4,361</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (4,344)</u> | 9,585 | <u>\$ 13,929</u> |
| Adjustment from budgetary basis to GAAP basis | | (506) ^(a) | |
| Excess of revenues over expenditures | | 9,079 | |
| Fund balance - January 1, 2007 | | 18,481 | |
| Fund balance - December 31, 2007 | | <u>\$ 27,560</u> | |
| a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (704) | |
| Encumbrances not included in GAAP basis expenditures | | 198 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ (506)</u> | |

**DEVELOPMENTAL DISABILITIES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|-----------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 2,566 | \$ 2,564 | \$ (2) |
| Business and other taxes | 16 | 20 | 4 |
| Total taxes | <u>2,582</u> | <u>2,584</u> | <u>2</u> |
| Intergovernmental revenues | | | |
| Intergovernmental services | <u>1,797</u> | <u>1,084</u> | <u>(713)</u> |
| Charges for services | | | |
| Mental and physical health | 19,979 | 19,185 | (794) |
| Interfund/department charges for services | 1,494 | 1,670 | 176 |
| Total charges for services | <u>21,473</u> | <u>20,855</u> | <u>(618)</u> |
| Miscellaneous revenues | | | |
| Other miscellaneous revenues | 60 | 73 | 13 |
| Sale of capital assets | 2 | 3 | 1 |
| Transfers in | <u>703</u> | <u>703</u> | <u>-</u> |
| TOTAL REVENUES | <u>26,617</u> | <u>25,302</u> | <u>(1,315)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Economic environment | | | |
| Personal services | | 1,618 | |
| Supplies | | 28 | |
| Contract services and other charges | | 136 | |
| Interfund payments for services | | 408 | |
| Total economic environment | <u>2,401</u> | <u>2,190</u> | <u>211</u> |
| Mental and physical health | | | |
| Personal services | | 1,698 | |
| Supplies | | 19 | |
| Contract services and other charges | | 20,582 | |
| Interfund payments for services | | 931 | |
| Total mental and physical health | <u>25,068</u> | <u>23,230</u> | <u>1,838</u> |
| Capital outlay | | | |
| Capitalized expenditures | 45 | 15 | 30 |
| Transfers out | <u>27</u> | <u>43</u> | <u>(16)</u> |
| TOTAL EXPENDITURES | <u>27,541</u> | <u>25,478</u> | <u>2,063</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (924)</u> | (176) | <u>\$ 748</u> |
| Adjustment from budgetary basis to GAAP basis - encumbrances | | 11 | |
| Deficiency of revenues under expenditures | | <u>(165)</u> | |
| Fund balance - January 1, 2007 | | 5,983 | |
| Fund balance - December 31, 2007 | | <u>\$ 5,818</u> | |

**EMERGENCY MEDICAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|----------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 38,594 | \$ 39,374 | \$ 780 |
| Business and other taxes | 133 | 131 | (2) |
| Total taxes | <u>38,727</u> | <u>39,505</u> | <u>778</u> |
| Intergovernmental revenues | | | |
| State grants | <u>-</u> | <u>2</u> | <u>2</u> |
| Charges for services | | | |
| Mental and physical health | 3 | 3 | - |
| Interfund/department charges for services | <u>48</u> | <u>-</u> | <u>(48)</u> |
| Total charges for services | <u>51</u> | <u>3</u> | <u>(48)</u> |
| Interest earnings | 380 | 541 | 161 |
| Miscellaneous revenues | 83 | 132 | 49 |
| Transfers in | 375 | 375 | - |
| Sale of capital assets | <u>50</u> | <u>65</u> | <u>15</u> |
| TOTAL REVENUES | <u>39,666</u> | <u>40,623</u> | <u>957</u> |
| EXPENDITURES | | | |
| Current | | | |
| Law, safety and justice | | | |
| Personal services | | 12,609 | |
| Supplies | | 535 | |
| Contract services and other charges | | 27,628 | |
| Interfund payments for services | | <u>2,653</u> | |
| Total law, safety and justice | <u>44,489</u> | <u>43,425</u> | <u>1,064</u> |
| Capital outlay | | | |
| Capitalized expenditures | 65 | 40 | 25 |
| Transfers out | <u>176</u> | <u>150</u> | <u>26</u> |
| TOTAL EXPENDITURES | <u>44,730</u> | <u>43,615</u> | <u>1,115</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (5,064)</u> | (2,992) | <u>\$ 2,072</u> |
| Adjustment from budgetary basis to GAAP basis | | | |
| to GAAP basis | | (169) ^(a) | |
| Deficiency of revenues under expenditures | | <u>(3,161)</u> | |
| Fund balance - January 1, 2007 | | 9,404 | |
| Fund balance - December 31, 2007 | | <u>\$ 6,243</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | \$ | (171) | |
| Encumbrances not included in GAAP basis expenditures | | <u>2</u> | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ (169)</u> | |

**ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|--------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Business and other taxes | \$ 14,912 | \$ 15,503 | \$ 591 |
| Intergovernmental revenues | | | |
| State grants | - | 65 | 65 |
| Charges for services | | | |
| Interfund/departamental charges for services | 317 | 528 | 211 |
| Interest earnings | 747 | 805 | 58 |
| Miscellaneous revenue | - | 1,568 | 1,568 |
| | <u>15,976</u> | <u>18,469</u> | <u>2,493</u> |
| TOTAL REVENUES | | | |
| | <u>15,976</u> | <u>18,469</u> | <u>2,493</u> |
| EXPENDITURES | | | |
| Current | | | |
| Law, safety and justice | | | |
| Personal services | | 939 | |
| Supplies | | 22 | |
| Contract services and other charges | | 11,599 | |
| Interfund payments for services | | 1,690 | |
| Total law, safety and justice | <u>18,237</u> | <u>14,250</u> | <u>3,987</u> |
| Capital outlay | | | |
| Capitalized expenditures | 3,207 | 3,237 | (30) |
| Transfers out | <u>2</u> | <u>2</u> | <u>-</u> |
| | <u>21,446</u> | <u>17,489</u> | <u>3,957</u> |
| TOTAL EXPENDITURES | | | |
| | <u>21,446</u> | <u>17,489</u> | <u>3,957</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (5,470)</u> | 980 | <u>\$ 6,450</u> |
| Adjustment from budgetary basis to GAAP basis | | 835 ^(a) | |
| Excess of revenues over expenditures | | 1,815 | |
| Fund balance - January 1, 2007 | | 15,171 | |
| Fund balance - December 31, 2007 | | <u>\$ 16,986</u> | |
| (a) Elements of adjustment from a budgetary basis to a GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | \$ | (298) | |
| Encumbrances not included on a GAAP basis | | 1,133 | |
| Adjustment from a budgetary basis to GAAP basis | \$ | <u>835</u> | |

INTERCOUNTY RIVER IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|----------------|---------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 52 | \$ 51 | \$ (1) |
| Interest earnings | <u>1</u> | <u>3</u> | <u>2</u> |
| TOTAL REVENUES | <u>53</u> | <u>54</u> | <u>1</u> |
| EXPENDITURES | | | |
| Current | | | |
| Physical environment | | | |
| Personal services | | 15 | |
| Contract services and other services | | 95 | |
| Interfund payments for services | | <u>18</u> | |
| Total physical environment | <u>128</u> | <u>128</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>128</u> | <u>128</u> | <u>-</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (75)</u> | (74) | <u>\$ 1</u> |
| Fund balance - January 1, 2007 | | <u>100</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 26</u> | |

LOCAL HAZARDOUS WASTE FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|-----------------|-----------------|-----------------|
| REVENUES | | | |
| Intergovernmental revenues | | | |
| State grants | \$ 558 | \$ 561 | \$ 3 |
| Intergovernmental services | 7,092 | 7,280 | 188 |
| Total intergovernmental revenues | <u>7,650</u> | <u>7,841</u> | <u>191</u> |
| Charges for services | | | |
| Mental and physical health | 4,814 | 5,013 | 199 |
| Interest earnings | 59 | 111 | 52 |
| Miscellaneous revenues | <u>-</u> | <u>6</u> | <u>6</u> |
| TOTAL REVENUES | <u>12,523</u> | <u>12,971</u> | <u>448</u> |
| EXPENDITURES | | | |
| Current | | | |
| Mental and physical health | | | |
| Contract services and other charges | | 2,709 | |
| Interfund payments for services | | 9,697 | |
| Total mental and physical health | <u>13,414</u> | <u>12,406</u> | <u>1,008</u> |
| TOTAL EXPENDITURES | <u>13,414</u> | <u>12,406</u> | <u>1,008</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (891)</u> | 565 | <u>\$ 1,456</u> |
| Adjustment from budgetary basis to GAAP basis - unrealized loss on investments | | <u>(48)</u> | |
| Excess of revenues over expenditures | | 517 | |
| Fund balance - January 1, 2007 | | 3,866 | |
| Fund balance - December 31, 2007 | | <u>\$ 4,383</u> | |

MENTAL HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|----------------|----------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 2,566 | \$ 2,564 | \$ (2) |
| Business and other taxes | 13 | 20 | 7 |
| Total taxes | <u>2,579</u> | <u>2,584</u> | <u>5</u> |
| Intergovernmental revenues | | | |
| Federal grants | 2,085 | 2,355 | 270 |
| State grants | 1,565 | 1,488 | (77) |
| Intergovernmental services | 122,989 | 113,273 | (9,716) |
| Total intergovernmental revenues | <u>126,639</u> | <u>117,116</u> | <u>(9,523)</u> |
| Charges for services | | | |
| Interfund/department charges for services | 1,780 | 1,627 | (153) |
| Interest earnings | 440 | 1,451 | 1,011 |
| Miscellaneous revenues | | | |
| Rents and royalties | - | 218 | 218 |
| Transfers in | 1,884 | 1,884 | - |
| Sale of capital assets | - | 3 | 3 |
| TOTAL REVENUES | <u>133,322</u> | <u>124,883</u> | <u>(8,439)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Mental and physical health | | | |
| Personal services | | 7,772 | |
| Supplies | | 114 | |
| Contract services and other charges | | 107,206 | |
| Interfund payments for services | | 4,273 | |
| Total mental and physical health | <u>132,486</u> | <u>119,365</u> | <u>13,121</u> |
| Capital outlay | | | |
| Capitalized expenditures | 346 | 91 | 255 |
| Transfers out | <u>243</u> | <u>183</u> | <u>60</u> |
| TOTAL EXPENDITURES | <u>133,075</u> | <u>119,639</u> | <u>13,436</u> |
| Excess of revenues over expenditures (budgetary basis) | <u>\$ 247</u> | 5,244 | <u>\$ 4,997</u> |
| Adjustment from budgetary basis | | | |
| to GAAP basis | | (405) ^(a) | |
| Excess of revenues over expenditures | | 4,839 | |
| Fund balance - January 1, 2007 | | 19,007 | |
| Fund balance - December 31, 2007 | | <u>\$ 23,846</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (437) | |
| Encumbrances, not included in GAAP basis expenditures | | 32 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ (405)</u> | |

NOXIOUS WEED CONTROL FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|-----------------|-------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Excise taxes | <u>\$ 1,202</u> | <u>\$ 1,259</u> | <u>\$ 57</u> |
| Intergovernmental revenues | | | |
| Federal grants | 25 | 29 | 4 |
| State grants | - | 57 | 57 |
| Interfund/department charges for services | - | 15 | 15 |
| Total intergovernmental revenues | <u>25</u> | <u>101</u> | <u>76</u> |
| Interest earnings | <u>9</u> | <u>16</u> | <u>7</u> |
| TOTAL REVENUES | <u>1,236</u> | <u>1,376</u> | <u>140</u> |
| EXPENDITURES | | | |
| Current | | | |
| Physical environment | | | |
| Personal services | | 809 | |
| Supplies | | 13 | |
| Contract services and other charges | | 153 | |
| Interfund payments for services | | 136 | |
| Total physical environment | <u>1,169</u> | <u>1,111</u> | <u>58</u> |
| Capital outlay | | | |
| Capitalized expenditures | 14 | 10 | 4 |
| Transfers out | <u>171</u> | <u>171</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>1,354</u> | <u>1,292</u> | <u>62</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (118)</u> | 84 | <u>\$ 202</u> |
| Adjustment from budgetary basis to GAAP basis | | 32 ^(a) | |
| Excess of revenues over expenditures | | 116 | |
| Fund balance - January 1, 2007 | | 253 | |
| Fund balance - December 31, 2007 | | <u>\$ 369</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (6) | |
| Encumbrances not included in GAAP basis expenditures | | 38 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 32</u> | |

PARKS AND RECREATION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|---|-------------------|-------------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 12,616 | \$ 12,559 | \$ (57) |
| Excise taxes | - | 97 | 97 |
| Total taxes | <u>12,616</u> | <u>12,656</u> | <u>40</u> |
| Licenses and permits | <u>120</u> | <u>266</u> | <u>146</u> |
| Intergovernmental revenues | | | |
| State grants | <u>41</u> | <u>42</u> | <u>1</u> |
| Charges for services | | | |
| General government | - | 104 | 104 |
| Culture and recreation | 2,182 | 2,357 | 175 |
| Interfund/department charges for services | 1,497 | 1,991 | 494 |
| Total charges for services | <u>3,679</u> | <u>4,452</u> | <u>773</u> |
| Interest earnings | <u>62</u> | <u>188</u> | <u>126</u> |
| Miscellaneous revenues | | | |
| Rents and royalties | 2,539 | 1,595 | (944) |
| Contributions from private sources | 35 | 562 | 527 |
| Other miscellaneous revenues | 42 | 72 | 30 |
| Total miscellaneous revenues | <u>2,616</u> | <u>2,229</u> | <u>(387)</u> |
| Transfers in | <u>3,036</u> | <u>3,036</u> | <u>-</u> |
| Sale of capital assets | <u>-</u> | <u>31</u> | <u>31</u> |
| TOTAL REVENUES | <u>22,170</u> | <u>22,900</u> | <u>730</u> |
| EXPENDITURES | | | |
| Current | | | |
| Culture and recreation | | | |
| Personal services | | 14,601 | |
| Supplies | | 853 | |
| Contract services and other charges | | 3,157 | |
| Intergovernmental services | | 148 | |
| Interfund payments for services | | 3,534 | |
| Total culture and recreation | <u>23,711</u> | <u>22,293</u> | <u>1,418</u> |
| Capital outlay | | | |
| Capitalized expenditures | 97 | 144 | (47) |
| Transfers out | <u>40</u> | <u>-</u> | <u>40</u> |
| TOTAL EXPENDITURES | <u>23,848</u> | <u>22,437</u> | <u>1,411</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (1,678)</u> | 463 | <u>\$ 2,141</u> |
| Adjustment from budgetary basis to GAAP basis | | | |
| to GAAP basis | | 46 ^(a) | |
| Excess of revenues over expenditures | | 509 | |
| Fund balance - January 1, 2007 | | 3,697 | |
| Fund balance - December 31, 2007 | | <u>\$ 4,206</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (65) | |
| Encumbrances not included in GAAP basis expenditures | | 111 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 46</u> | |

RECORDER'S OPERATION AND MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|-------------------|-----------------|
| REVENUES | | | |
| Intergovernmental revenues | | | |
| Entitlements and shared revenues | \$ 756 | \$ 815 | \$ 59 |
| Charges for services | | | |
| General government | 1,279 | 1,352 | 73 |
| Interest earnings | 111 | 189 | 78 |
| TOTAL REVENUES | <u>2,146</u> | <u>2,356</u> | <u>210</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government services | | | |
| Personal services | | 600 | |
| Supplies | | 69 | |
| Contract services and other charges | | 367 | |
| Interfund payments for services | | 57 | |
| Total general government services | <u>2,516</u> | <u>1,093</u> | <u>1,423</u> |
| Capital outlay | | | |
| Capitalized expenditures | 264 | 132 | 132 |
| Transfers out | 4 | 821 | (817) |
| TOTAL EXPENDITURES | <u>2,784</u> | <u>2,046</u> | <u>738</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (638)</u> | 310 | <u>\$ 948</u> |
| Adjustment from budgetary basis to GAAP basis | | 77 ^(a) | |
| Excess of revenue over expenditures | | 387 | |
| Fund balance - January 1, 2007 | | 3,661 | |
| Fund balance - December 31, 2007 | | <u>\$ 4,048</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (70) | |
| Encumbrances not included in GAAP basis expenditures | | 147 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 77</u> | |

RISK ABATEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|----------------------|-----------------|
| REVENUES | | | |
| Charges for services | | | |
| Interfund/department charges for services | \$ - | \$ 143 | \$ 143 |
| Interest earnings | - | 217 | 217 |
| Miscellaneous revenues | - | 2 | 2 |
| Transfers in | 650 | 650 | - |
| TOTAL REVENUES | <u>650</u> | <u>1,012</u> | <u>362</u> |
| EXPENDITURES | | | |
| Current | | | |
| General government services | | | |
| Personal services | | 7 | |
| Supplies | | 3 | |
| Contract services and other services | | 173 | |
| Interfund payments for services | | 29 | |
| Total general government services | <u>1,151</u> | <u>212</u> | <u>939</u> |
| Capital outlay | | | |
| Capitalized expenditures | - | 3 | (3) |
| TOTAL EXPENDITURES | <u>1,151</u> | <u>215</u> | <u>936</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (501)</u> | 797 | <u>\$ 1,298</u> |
| Adjustment from budgetary basis to GAAP basis | | (10) ^(a) | |
| Excess of revenues over expenditures | | 787 | |
| Fund balance - January 1, 2007 (Restated) | | 7,728 ^(b) | |
| Fund balance - December 31, 2007 | | <u>\$ 8,515</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized gain on investments, on a GAAP basis | | \$ 40 | |
| Operating transfers out not included in GAAP basis expenditures | | (50) | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ (10)</u> | |

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

RIVER IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|---------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 2,690 | \$ 2,730 | \$ 40 |
| Business and other taxes | - | 20 | 20 |
| Total taxes | <u>2,690</u> | <u>2,750</u> | <u>60</u> |
| Intergovernmental revenues | | | |
| Federal grants | 349 | 221 | (128) |
| State grants | <u>691</u> | <u>759</u> | <u>68</u> |
| Total intergovernmental revenues | <u>1,040</u> | <u>980</u> | <u>(60)</u> |
| Miscellaneous revenues | 1 | 1 | - |
| Transfers in | 1,728 | 1,665 | (63) |
| Sale of capital assets | <u>-</u> | <u>3</u> | <u>3</u> |
| TOTAL REVENUES | <u>5,459</u> | <u>5,399</u> | <u>(60)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Physical environment | | | |
| Personal services | | 1,614 | |
| Supplies | | 318 | |
| Contract services and other charges | | 1,426 | |
| Intergovernmental services | | 217 | |
| Interfund payments for services | | 873 | |
| Total physical environment | <u>4,562</u> | <u>4,448</u> | <u>114</u> |
| Transfers out | <u>1,471</u> | <u>1,454</u> | <u>17</u> |
| TOTAL EXPENDITURES | <u>6,033</u> | <u>5,902</u> | <u>131</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (574)</u> | (503) | <u>\$ 71</u> |
| Adjustment from budgetary basis to GAAP basis - encumbrances | | 392 | |
| Deficiency of revenues under expenditures | | <u>(111)</u> | |
| Fund balance - January 1, 2007 | | 765 | |
| Fund balance - December 31, 2007 | | <u>\$ 654</u> | |

SURFACE WATER MANAGEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|----------------------|-----------------|
| REVENUES | | | |
| Intergovernmental revenues | | | |
| Federal grants | \$ 235 | \$ 138 | \$ (97) |
| State grants | 862 | 612 | (250) |
| Entitlements and shared revenues | 724 | 867 | 143 |
| Intergovernmental services | 215 | 116 | (99) |
| Total intergovernmental revenues | <u>2,036</u> | <u>1,733</u> | <u>(303)</u> |
| Charges for services | | | |
| General government | 30 | 28 | (2) |
| Physical environment | 23,507 | 19,092 | (4,415) |
| Economic environment | - | 7 | 7 |
| Interfund/department charges for services | 19,602 | 21,775 | 2,173 |
| Total charges for services | <u>43,139</u> | <u>40,902</u> | <u>(2,237)</u> |
| Fines and forfeits | 3 | - | (3) |
| Interest earnings | 57 | 184 | 127 |
| Miscellaneous revenues | 56 | 66 | 10 |
| Transfers in | 8,766 | 8,286 | (480) |
| TOTAL REVENUES | <u>54,057</u> | <u>51,171</u> | <u>(2,886)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Physical environment | | | |
| Personal services | | 27,640 | |
| Supplies | | 1,071 | |
| Contract services and other charges | | 1,603 | |
| Intergovernmental services | | 1,133 | |
| Interfund payment for services | | 7,559 | |
| Total physical environment | <u>41,229</u> | <u>39,006</u> | <u>2,223</u> |
| Debt service | | | |
| Interest and other debt service costs | <u>45</u> | <u>48</u> | <u>(3)</u> |
| Capital outlay | | | |
| Capitalized expenditures | 134 | 148 | (14) |
| Transfers out | <u>13,589</u> | <u>13,461</u> | <u>128</u> |
| TOTAL EXPENDITURES | <u>54,997</u> | <u>52,663</u> | <u>2,334</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (940)</u> | (1,492) | <u>\$ (552)</u> |
| Adjustment from budgetary basis to GAAP basis | | | |
| to GAAP basis | | 1,375 ^(a) | |
| Deficiency of revenues under expenditures | | (117) | |
| Fund balance - January 1, 2007 | | 2,049 | |
| Fund balance - December 31, 2007 | | <u>\$ 1,932</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (62) | |
| Encumbrances not included in GAAP basis expenditures | | 1,437 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 1,375</u> | |

VETERANS AND HUMAN SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------|--------------------|------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 13,700 | \$ 13,782 | \$ 82 |
| Business and other taxes | - | 106 | 106 |
| Total taxes | <u>13,700</u> | <u>13,888</u> | <u>188</u> |
| Interest earnings | - | 932 | 932 |
| Sale of capital assets | - | 15 | 15 |
| TOTAL REVENUES | <u>13,700</u> | <u>14,835</u> | <u>1,135</u> |
| EXPENDITURES | | | |
| Current | | | |
| Economic environment | | | |
| Personal services | | 642 | |
| Supplies | | 45 | |
| Contract services and other charges | | 1,681 | |
| Interfund payments for services | | 533 | |
| Total economic environment | <u>25,655</u> | <u>2,901</u> | <u>22,754</u> |
| Capital Outlay | | | |
| Capitalized expenditures | <u>123</u> | <u>1</u> | <u>122</u> |
| Transfers out | <u>500</u> | <u>500</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>26,278</u> | <u>3,402</u> | <u>22,876</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (12,578)</u> | 11,433 | <u>\$ 24,011</u> |
| Adjustment from budgetary basis to GAAP basis | | 180 ^(a) | |
| Excess of revenues over expenditures | | <u>11,613</u> | |
| Fund balance - January 1, 2007 | | <u>13,012</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 24,625</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (347) | |
| Encumbrances not included in GAAP basis expenditures | | 527 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 180</u> | |

VETERANS' RELIEF FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|---------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 2,310 | \$ 2,308 | \$ (2) |
| Business and other taxes | - | 18 | 18 |
| Total taxes | <u>2,310</u> | <u>2,326</u> | <u>16</u> |
| Miscellaneous revenues | - | 2 | 2 |
| Sale of capital assets | - | 2 | 2 |
| TOTAL REVENUES | <u>2,310</u> | <u>2,330</u> | <u>20</u> |
| EXPENDITURES | | | |
| Current | | | |
| Economic environment | | | |
| Personal services | | 480 | |
| Supplies | | 75 | |
| Contract services and other charges | | 1,322 | |
| Interfund payments for services | | 368 | |
| Total economic environment | <u>2,404</u> | <u>2,245</u> | <u>159</u> |
| Transfers out | <u>308</u> | <u>301</u> | <u>7</u> |
| TOTAL EXPENDITURES | <u>2,712</u> | <u>2,546</u> | <u>166</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (402)</u> | (216) | <u>\$ 186</u> |
| Adjustment from budgetary basis to GAAP basis - encumbrances | | 5 | |
| Deficiency of revenues under expenditures | | (211) | |
| Fund balance - January 1, 2007 | | 671 | |
| Fund balance - December 31, 2007 | | <u>\$ 460</u> | |

YOUTH EMPLOYMENT PROGRAMS FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|----------------|---------------|-----------------|
| REVENUES | | | |
| Intergovernmental revenues | | | |
| Federal grants | \$ 8,366 | \$ 6,145 | \$ (2,221) |
| Intergovernmental services | 500 | 352 | (148) |
| Total intergovernmental revenues | <u>8,866</u> | <u>6,497</u> | <u>(2,369)</u> |
| Charges for services | | | |
| Interfund/department charges for services | <u>-</u> | <u>329</u> | <u>329</u> |
| Miscellaneous revenues | | | |
| Rents and royalties | 500 | 342 | (158) |
| Contributions from private sources | 205 | - | (205) |
| Other miscellaneous revenues | 412 | (15) | (427) |
| Total miscellaneous revenues | <u>1,117</u> | <u>327</u> | <u>(790)</u> |
| Transfers in | <u>2,311</u> | <u>1,731</u> | <u>(580)</u> |
| TOTAL REVENUES | <u>12,294</u> | <u>8,884</u> | <u>(3,410)</u> |
| EXPENDITURES | | | |
| Current | | | |
| Economic environment | | | |
| Personal services | | 5,530 | |
| Supplies | | 145 | |
| Contract services and other charges | | 1,322 | |
| Interfund payments for services | | 1,809 | |
| Total economic environment | <u>12,375</u> | <u>8,806</u> | <u>3,569</u> |
| Capital outlay | | | |
| Capitalized expenditures | <u>-</u> | <u>29</u> | <u>(29)</u> |
| Transfers out | <u>12</u> | <u>12</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>12,387</u> | <u>8,847</u> | <u>3,540</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (93)</u> | 37 | <u>\$ 130</u> |
| Fund balance - January 1, 2007 | | 3 | |
| Fund balance - December 31, 2007 | | <u>\$ 40</u> | |

**YOUTH SPORTS FACILITIES GRANT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-----------------|--------------------|-----------------|
| REVENUES | | | |
| Retail sales and use taxes | \$ 653 | \$ 709 | \$ 56 |
| Interest earnings | 46 | 79 | 33 |
| TOTAL REVENUES | <u>699</u> | <u>788</u> | <u>89</u> |
| EXPENDITURES | | | |
| Current | | | |
| Culture and recreation | | | |
| Personal services | | 100 | |
| Contract services and other charges | | 1,485 | |
| Interfund payments for services | | 15 | |
| Total culture and recreation | <u>1,686</u> | <u>1,600</u> | <u>86</u> |
| TOTAL EXPENDITURES | <u>1,686</u> | <u>1,600</u> | <u>86</u> |
| Deficiency of revenues under expenditures (budgetary basis) | <u>\$ (987)</u> | (812) | <u>\$ 175</u> |
| Adjustment from budgetary basis to GAAP basis | | | |
| to GAAP basis | | 642 ^(a) | |
| Deficiency of revenues under expenditures | | (170) | |
| Fund balance - January 1, 2007 | | 1,714 | |
| Fund balance - December 31, 2007 | | <u>\$ 1,544</u> | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | |
| Recognition of unrealized loss on investments, on a GAAP basis | | \$ (28) | |
| Encumbrances not included in GAAP basis expenditures | | 670 | |
| Adjustment from budgetary basis to GAAP basis | | <u>\$ 642</u> | |

**LIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)**

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|-----------------------------|------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 22,612 | \$ 22,785 | \$ 173 |
| Retail sales and use taxes | 39,916 | 45,012 | 5,096 |
| Business and other taxes | 4,294 | 3,971 | (323) |
| Total taxes | <u>66,822</u> | <u>71,768</u> | <u>4,946</u> |
| Intergovernmental revenues | | | |
| Entitlements and shared revenues | 4,763 | 4,734 | (29) |
| Intergovernmental services | 1,609 | 1,555 | (54) |
| Total intergovernmental revenues | <u>6,372</u> | <u>6,289</u> | <u>(83)</u> |
| Charges for services | | | |
| General government | 6,561 | 3,280 | (3,281) |
| Interest earnings | 677 | 1,255 | 578 |
| Miscellaneous revenues | - | 24 | 24 |
| Sale of capital assets | 8 | 24 | 16 |
| Transfers in | 65,943 | 61,050 | (4,893) |
| TOTAL REVENUES | <u>146,383</u> | <u>143,690</u> | <u>(2,693)</u> |
| EXPENDITURES | | | |
| Debt service | | | |
| Principal | 71,863 | 70,891 | 972 |
| Interest and other debt service costs | 62,195 | 57,605 | 4,590 |
| Payment to escrow agent | 20,000 | 12,000 | 8,000 |
| TOTAL EXPENDITURES | <u>154,058</u> | <u>140,496</u> | <u>13,562</u> |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (7,675)</u> | 3,194 | <u>\$ 10,869</u> |
| Adjustment from budgetary basis to GAAP basis | | <u>(606)</u> ^(a) | |
| Excess of revenues over expenditures | | 2,588 | |
| Fund balance - January 1, 2007 | | <u>31,124</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 33,712</u> | |

(a) Adjustment from budgetary basis to GAAP basis:

| | |
|---|-----------------|
| Elements which are budgeted, but are not reported on GAAP basis statements: | |
| Revenues related to proprietary limited general obligation bonds | \$ (51,575) |
| Expenditures related to proprietary limited general obligation bonds | 51,575 |
| Elements which are not budgeted, but are reported on GAAP basis statements: | |
| Proceeds of advance refunding limited general obligation bonds | 57,538 |
| Payment to escrow agent and issuance cost on related refunded bonds | (57,538) |
| Recognition of unrealized losses on investments, on a GAAP basis | (606) |
| Total adjustment from budgetary basis to GAAP basis | <u>\$ (606)</u> |

ROAD IMPROVEMENT GUARANTY FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|-----------------|-----------------|
| REVENUES | | | |
| Interest earnings | \$ - | \$ 23 | \$ 23 |
| Transfers in | - | 2,402 | 2,402 |
| TOTAL REVENUES | - | 2,425 | 2,425 |
| EXPENDITURES | | | |
| Transfers out | 1,032 | 1,032 | - |
| TOTAL EXPENDITURES | 1,032 | 1,032 | - |
| Excess (deficiency) of revenues over (under) expenditures (budgetary basis) | <u>\$ (1,032)</u> | 1,393 | <u>\$ 2,425</u> |
| Fund balance - January 1, 2007 | | 192 | |
| Fund balance - December 31, 2007 | | <u>\$ 1,585</u> | |

STADIUM GENERAL OBLIGATION BOND REDEMPTION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
 (IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|---------------|-----------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Retail sales and use taxes - hotel/motel tax | \$ 2,310 | \$ 2,441 | \$ 131 |
| TOTAL REVENUES | <u>2,310</u> | <u>2,441</u> | <u>131</u> |
| EXPENDITURES | | | |
| Debt Service | | | |
| Principal | 1,665 | 1,665 | - |
| Interest and other debt service costs | 550 | 550 | - |
| TOTAL EXPENDITURES | <u>2,215</u> | <u>2,215</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>\$ 95</u> | 226 | <u>\$ 131</u> |
| Fund balance - January 1, 2007 | | <u>5,326</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 5,552</u> | |

UNLIMITED GENERAL OBLIGATION BOND REDEMPTION FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|-----------------|-----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 44,200 | \$ 44,152 | \$ (48) |
| Business and other taxes | 65 | 65 | - |
| Total taxes | <u>44,265</u> | <u>44,217</u> | <u>(48)</u> |
| Miscellaneous revenues | | | |
| Other miscellaneous revenues | - | 5 | 5 |
| Sale of capital assets | <u>20</u> | <u>47</u> | <u>27</u> |
| TOTAL REVENUES | <u>44,285</u> | <u>44,269</u> | <u>(16)</u> |
| EXPENDITURES | | | |
| Debt Service | | | |
| Principal | 34,180 | 34,180 | - |
| Interest and other debt service costs | <u>13,577</u> | <u>13,577</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>47,757</u> | <u>47,757</u> | <u>-</u> |
| Deficiency of revenues under expenditures | <u>\$ (3,472)</u> | (3,488) | <u>\$ (16)</u> |
| Fund balance - January 1, 2007 | | <u>7,528</u> | |
| Fund balance - December 31, 2007 | | <u>\$ 4,040</u> | |

**GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2007 AND 2006
(IN THOUSANDS)**

| | <u>2007</u> | <u>2006</u> |
|--|-------------------|-------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 86,877 | \$ 122,561 |
| Taxes receivable – delinquent | 5,789 | 5,949 |
| Accounts receivable | 75,941 | 71,717 |
| Estimated uncollectible accounts receivable | (67,510) | (63,944) |
| Interest receivable | 26,150 | 10,415 |
| Due from other funds | 9,921 | 9,907 |
| Interfund short-term loans receivable | 4,475 | 7,612 |
| Due from other governments | 43,230 | 35,549 |
| Estimated uncollectible due from other governments | (264) | (738) |
| Advances to other funds | 3,800 | 3,800 |
| TOTAL ASSETS | <u>\$ 188,409</u> | <u>\$ 202,828</u> |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities | | |
| Accounts payable | \$ 8,400 | \$ 10,138 |
| Due to other funds | 8,079 | 7,222 |
| Due to other governments | 3,086 | 1,351 |
| Wages payable | 14,388 | 13,149 |
| Taxes payable | 200 | 152 |
| Deferred revenues | 11,706 | 11,402 |
| Obligations under reverse repurchase agreements | - | 13,228 |
| Custodial accounts | 1,002 | 1,222 |
| Advances from other funds | 900 | 1,200 |
| Total liabilities | <u>47,761</u> | <u>59,064</u> |
| Fund balance | | |
| Reserved for encumbrances | 10,130 | 11,193 |
| Reserved for advances to other funds | 3,800 | 3,800 |
| Reserved for animal services | 562 | 503 |
| Reserved for crime victim compensation program | 65 | 66 |
| Reserved for criminal justice | 10,538 | 7,439 |
| Reserved for drug enforcement program | 780 | 147 |
| Reserved for antiprofitteering program | 95 | 195 |
| Reserved for dispute resolution centers | 105 | 93 |
| Reserved for inmate welfare | 954 | 466 |
| Reserved for laptop replacement | 292 | 292 |
| Reserved for real property title assurance | 25 | 25 |
| Unreserved | | |
| Designated for capital projects | 4,534 | 3,636 |
| Designated for reappropriation | 588 | - |
| Designated for contingencies | 15,903 | 15,704 |
| Designated for children and family services programs | 2,294 | 3,890 |
| Undesignated | 89,983 | 96,315 |
| Total fund balance | <u>140,648</u> | <u>143,764</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 188,409</u> | <u>\$ 202,828</u> |

OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL FUND
BALANCE SHEET (LEGAL BASIS)
DECEMBER 31, 2007
(IN THOUSANDS)

ASSETS

| | |
|---------------------------|-------------------------|
| Cash and cash equivalents | \$ 19,480 |
| Due from other funds | 583 |
| TOTAL ASSETS | <u>\$ 20,063</u> |

LIABILITIES AND FUND BALANCE

| | |
|---|-------------------------|
| Liabilities | |
| Accounts payable | \$ 417 |
| Due to other funds | 633 |
| Wages payable | 152 |
| Taxes payable | 2 |
| Total liabilities | <u>1,204</u> |
| Fund balance | |
| Reserved for encumbrances | 898 |
| Unreserved | |
| Undesignated | 17,961 |
| Total fund balance | <u>18,859</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 20,063</u> |

OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

REVENUES

| | |
|----------------------------|-------------------|
| Intergovernmental revenues | \$ 382 |
| Interest earnings | 584 |
| Miscellaneous revenues | 1 |
| TOTAL REVENUES | <u>967</u> |

EXPENDITURES

| | |
|---------------------------------------|----------------------|
| Current | |
| General government services | 6,710 |
| Debt service | |
| Interest and other debt service costs | 18 |
| Capital outlay | |
| Capital projects | 4,332 |
| Capitalized expenditures | 2,301 |
| Total capital outlay | <u>6,633</u> |
| TOTAL EXPENDITURES | <u>13,361</u> |

Deficiency of revenues over (under) expenditures (12,394)

OTHER FINANCING SOURCES

| | |
|--------------------------------------|----------------------|
| Transfers in | 8,765 |
| General government debt issued | 3,070 |
| Premium on bonds sold | 163 |
| TOTAL OTHER FINANCING SOURCES | <u>11,998</u> |

Deficiency of revenues and other sources under expenditures and other uses (396)

Fund balance - January 1, 2007 19,255

Fund balance - December 31, 2007 **\$ 18,859**

Under the GAAP basis of reporting bond-funded projects accounted for in governmental capital projects funds that will directly benefit internal service funds are removed from the CIP funds and reported instead with the internal service funds. The above schedule shows *pro forma* CIP fund statements under the legal basis where the bond proceeds and project activity are reported in the original capital projects fund.